

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

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

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

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

SUPPLEMENT

Section III

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

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

DEBIT		CREDIT	
A196 AP	A197	A198	A199 AP

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

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

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

DEBIT		CREDIT	
D310	D502	D306	D504
		D502 R	

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

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

SUPPLEMENT

Section III

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

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

SUPPLEMENT

Section III

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

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

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

ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT
CONTRIBUTIONS RECEIVABLE

DEBIT		CREDIT	
C416	D310	A195	D306
C420	E604	C109	E508
C422			

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

DEBIT		CREDIT	
C402	D310	C141AP	D410
C404AP	E604	C143	E508
		D306	

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

DEBIT		CREDIT	
D306	D410	D310	D424
D402R	E508	D402	E604

SUPPLEMENT

Section III

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

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

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

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

DEBIT				CREDIT			
B104 AP	B129	C422	E604	A195	C140	C162	D414
B124 AP	C416	C428		A250	C141 AP	C163	D416
B126 AP	C418	C434		A251	C143	C614	D426
B128 AP	C420	D310		C109	C161	D306	E508

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

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

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

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

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

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

DEBIT		CREDIT	
C180	D412	D310	E604
D306	E508	D404	

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

DEBIT		CREDIT	
C416	C436	A195	D306
C420	D310	C141AP	D406
C422	E604	C143	E508

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

DEBIT		CREDIT	
D306	D406	D310	D424
D402R	E508	D402	E604
		D420	

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

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

DEBIT				CREDIT			
C163	D146	D414	E118	A202 AP	C104	C163	D310
C612	D306	D580	E508	A204	C109	C412	E604
				B104 AP	C118	C428	
				C103	C126	C438	

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES AND PREPAYMENTS

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

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

DEBIT				CREDIT			
B402	D106	D526 AP	D566 R	C132	C648	D306	D568
B406	D107	D530	D570	C134	D102	D418	E406
B604	D134	D544 R	E602	C414	D104	D542	E510
C164	D310	D546	E606	C644	D108	D544	E602
				C646	D110	D566	

SUPPLEMENT

Section III

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

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

DEBIT		CREDIT	
D310	E602	C626	D546
D542	E606	D306	E510

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

DEBIT		CREDIT	
D310	E606	D306	D530
D526		D526AP	E510

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

DEBIT		CREDIT	
C644	D528R	D310	E606
C648	E510	D528	
D306			

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

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

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

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

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

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

DEBIT			CREDIT		
C430	D534	E602	D306	D524R	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

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

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

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

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

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

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY - FINISHED GOODS

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

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

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

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

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

DEBIT		CREDIT	
C166	E606	C174R	D588
D310		D306	E510
		D555	

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

DEBIT		CREDIT	
D310	D588	C170	D506
		D306	

ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR
SALE

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

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

DEBIT		CREDIT	
D310	D562	D306	E504
D558	E606	D430	E510
		D560	

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

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

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

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

ACCOUNT NUMBER AND TITLE: 1571 STOCKPILE MATERIALS HELD IN RESERVE

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

ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR SALE

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

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

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

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

ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY -
ALLOWANCE

DEBIT		CREDIT	
C644	D306	D310	E606
C646	D418		
C648	E510		

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

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

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

DEBIT		CREDIT	
C124	C618	B128	E608
C606	D306	D310	
C608	E512		

SUPPLEMENT

Section III

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

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

DEBIT		CREDIT	
B126	E608	C122	C620
D310		C602	D306
		C604	E512

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

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

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT -
INVESTMENTS

DEBIT		CREDIT	
D310	E608	D306	E608
E512	F136	E512	F138

SUPPLEMENT

Section III

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

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

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

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

DEBIT		CREDIT	
C124	C622	B128	E608
C606	D306	D310	
C608	E512		

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

DEBIT		CREDIT	
B126	E608	C122	C624
D310		C602	D306
		C604	E512

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

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

DEBIT			CREDIT		
C122	C624	E512	C124	C620R	E117R
C602	D310	E608	C606	C622	E512
C604	E117		C608	D306	E608

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

DEBIT		CREDIT	
B128	E608	C124	D306
D310		C608	E512
		C618	

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

DEBIT		CREDIT	
C124	D306	B128	E608
C608	E512	D310	
C618			

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

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	E113	C608	D306
D310	E608	C618	E512
		C620R	

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

DEBIT		CREDIT	
D310	E512	D306	E608
D589	E608	E512	

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

DEBIT		CREDIT	
D306	E608	D310	E512
E512		D589	E608

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

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

DEBIT			CREDIT		
D310	E608		C618	D306	
			C622	E512	
			C624		

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

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

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

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

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

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

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

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

DEBIT			CREDIT			
B406	D106	D310	C132	C646	D108	D510
B410	D107	D514	C134	C648	D110	E510
B604	D134	E606	C414	D102	D306	
			C644	D104	D418	

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

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

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND
FACILITIES

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

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

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

ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

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

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON
EQUIPMENT

DEBIT		CREDIT	
C610	E502	D310	E606
D306	E510	E120	
D418			

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

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

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

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

DEBIT		CREDIT	
C610	D306	D310	E606
C644	D418	E120	
C648	E510		

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

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

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS

DEBIT		CREDIT	
C610	D306	D310	E606
C644	D418	E120	
C648	E510		

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

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

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

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

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

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

DEBIT			CREDIT		
C610	D418		D310	E606	
D306	E510		E120		

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

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

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

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	D134	C132	C644	D108	E502
B406	D106	D310	C134	C648	D110	E510
B604	D107	E606	C414	D102	D306	
			C610	D104	D418	

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.	

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

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

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

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

DEBIT			CREDIT			
A492	B408	D308	A492R	B416	D106	E204AP
B110	D102	D508	B402	B428	D107	E412
B120	D110	F128	B406	B430	D134	
			B410	B436	D312	
			B412	C614	E109	

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

DEBIT		CREDIT	
B110	D308	B408	D312

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

DEBIT			CREDIT		
B110	D102	D308	B402	D106	D312
B408	D110		B406	D107	D508
			B410	D134	

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE

DEBIT			CREDIT		
B112	D308		B416	D312	
			B418		

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

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

ACCOUNT NUMBER AND TITLE: 2155 EXPENDITURE TRANSFERS PAYABLE

DEBIT			CREDIT		
A500R	D308		A500	D312	
A504	E514		D140	E610	
D142					

ACCOUNT NUMBER AND TITLE: 2160 ENTITLEMENT BENEFITS DUE AND
PAYABLE

DEBIT			CREDIT		
B110	D308		B420	E106	
B408			D312		

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

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

DEBIT			CREDIT		
B110	D102	D308	B402	D107	E102
B408	D110		B416	D134	E108
			B420	D148	
			D106	D312	

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

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND
LEAVE

DEBIT		CREDIT	
B110	D308	B402 D312	E102

ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT		CREDIT	
B110	D308	B402 D134	D312 E102

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

DEBIT		CREDIT	
B110	D308	B402 D134	D312 E104

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

DEBIT		CREDIT	
B110	D308	D312	E106

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

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

DEBIT	CREDIT
D308	D312 E106

ACCOUNT NUMBER AND TITLE: 2217 BENEFIT PREMIUMS PAYABLE TO
CARRIERS

DEBIT	CREDIT
D308	D312 E106

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

DEBIT	CREDIT
D308	D312 E106

ACCOUNT NUMBER AND TITLE: 2220 UNFUNDED LEAVE

DEBIT	CREDIT
D308 E514	B420 E610 D312

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

ACCOUNT NUMBER AND TITLE: 2225 UNFUNDED FECA LIABILITY

DEBIT		CREDIT	
D308	E514	B422 D312	E610

ACCOUNT NUMBER AND TITLE: 2290 OTHER UNFUNDED EMPLOYMENT
RELATED LIABILITY

DEBIT		CREDIT	
D308	E514	B420 B422	D312 E610

ACCOUNT NUMBER AND TITLE: 2310 LIABILITY FOR ADVANCES AND
PREPAYMENTS

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

ACCOUNT NUMBER AND TITLE: 2320 OTHER DEFERRED REVENUE

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

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

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

DEBIT		CREDIT	
C144R	D308	C108	D312
C170	D506	C144	D588
		C152	

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

DEBIT		CREDIT	
B120	D308	A156	E610
B121	E514	D312	

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

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

DEBIT	CREDIT
D308	D312

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

ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

DEBIT	CREDIT
B122 D308	D312

ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

DEBIT	CREDIT
B103 E106 D308 E514	B420 E610 D312

ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE
LIABILITY

DEBIT	CREDIT
D308 E514	B420 E610 D312

ACCOUNT NUMBER AND TITLE: 2630 ACTUARIAL LIFE INSURANCE
LIABILITY

DEBIT	CREDIT
D308 E514	B420 E610 D312

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

ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

DEBIT	CREDIT
B426R E514 D308	B426 E610 D312

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

DEBIT	CREDIT
B426R E514 D308	B420 D312 B426 E610

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

DEBIT	CREDIT
B114 E514 D308	D312 E610 D426

ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

DEBIT	CREDIT
B119 D308 B424R E514	A143 E610 B424

ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

DEBIT	CREDIT
B110 E514 D308	B438 E610 D312

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

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

DEBIT		CREDIT	
C126	E514	C410	E610
D308		D312	

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

DEBIT		CREDIT	
D145	E514	D312	F130
D308		E610	

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

DEBIT		CREDIT	
B136	E514	A143	E610
D308		D312	

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

DEBIT			CREDIT		
D308	D422	F124	C141AP	C404	D312
D420AP	D424R		C142	C434AP	
			C402AP	C436AP	

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

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

DEBIT			CREDIT		
B110	D308	E504	A132	B420	D312
B408	D555	E514	A134	C150	D562
C174R	D588		A136	C166	E610

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST
LIABILITY

DEBIT		CREDIT	
B436	D434	B420	E610
D308	E514	D312	

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS -
CUMULATIVE

DEBIT	CREDIT
F342	F342

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS -
APPROPRIATIONS RECEIVED

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

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

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

DEBIT	CREDIT		
F342	A408	A460	A496
	A436	A472	A506
	A448	A480	

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

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

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS -
ADJUSTMENTS

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

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

ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS -
USED

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

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

DEBIT		CREDIT	
D304	D308AP	D310R	F342
D306AP	F342	D312R	

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

DEBIT		CREDIT	
D302	D308AP	D310R	F342
D306AP	F342	D312R	

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

ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF OPERATIONS

DEBIT		CREDIT	
F336	F340	F336	F338

ACCOUNT NUMBER AND TITLE: 4032 ESTIMATED INDEFINITE CONTRACT AUTHORITY

DEBIT		CREDIT	
A176		A168	F112

ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO CONTRACT AUTHORITY

DEBIT		CREDIT	
A172	F114	A178	F118
A178R			

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE BORROWING AUTHORITY

DEBIT		CREDIT	
A162		A154	F112

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

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

DEBIT		CREDIT	
B119	B136	A142	F118
B120	F114	A143	

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

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

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

ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM
FEDERAL SOURCES

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

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

DEBIT		CREDIT	
A542	F374	A540	F374R

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

DEBIT		CREDIT	
A542	F376	A540	F376R

U.S. Government Standard General Ledger
Account Transaction Postings

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

DEBIT		CREDIT	
A542	F378	A540	F378R

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION
APPROPRIATIONS

DEBIT		CREDIT	
A104	A199R	A199	F302
A196	F108R	F108	
A197AP			

ACCOUNT NUMBER AND TITLE: 4112 LIQUIDATION OF DEFICIENCY -
APPROPRIATIONS

DEBIT		CREDIT	
A104	A197AP	A199	F302
A196	A199R		

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

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

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

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

DEBIT		CREDIT	
A104	A197 AP	A199	F302
A196	A199 R		

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE
APPROPRIATION

DEBIT		CREDIT	
A104	A197 AP	A199	F302
A196	A199 R		

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		

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 4120 APPROPRIATIONS ANTICIPATED -
INDEFINITE

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

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

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

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

DEBIT		CREDIT	
A418AP	A518	F366	F369

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND
TITLE:

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

DEBIT		CREDIT
F360	F368	A522

ACCOUNT NUMBER AND TITLE:

4125 LOAN MODIFICATION ADJUSTMENT
TRANSFER APPROPRIATION

DEBIT		CREDIT
A202		F302

ACCOUNT NUMBER AND TITLE:

4126 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
RECEIVABLE

DEBIT		CREDIT
A173	F374R	A175 A524
A516		A418AP F374
		A518

ACCOUNT NUMBER AND TITLE:

4127 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS - PAYABLE

DEBIT		CREDIT
A522	A526	A520

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

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

DEBIT		CREDIT	
A524	A528	A418AP A518	F302

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

DEBIT		CREDIT	
A522 A530R	A531 F302	A526 A530	A531R

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

DEBIT		CREDIT	
F302		A169	

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

DEBIT		CREDIT	
A166 A168	F112	F304	

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

ACCOUNT NUMBER AND TITLE: 4132 SUBSTITUTION OF CONTRACT
AUTHORITY

DEBIT	CREDIT
A187 F304	A704

ACCOUNT NUMBER AND TITLE: 4133 DECREASES TO INDEFINITE
CONTRACT AUTHORITY

DEBIT	CREDIT
F304	A172 F113 A174

ACCOUNT NUMBER AND TITLE: 4134 CONTRACT AUTHORITY
WITHDRAWN

DEBIT	CREDIT
F304	D136

ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY LIQUIDATED

DEBIT	CREDIT
A169 F304	A170 A175 A171 A187

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

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

DEBIT	CREDIT
A175	A173

ACCOUNT NUMBER AND TITLE: 4137 TRANSFERS OF CONTRACT
AUTHORITY

DEBIT	CREDIT
A177 A180	A179 A181

ACCOUNT NUMBER AND TITLE: 4138 APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY

DEBIT	CREDIT
A170 A175 A171	F302

ACCOUNT NUMBER AND TITLE: 4139 CONTRACT AUTHORITY CARRIED
FORWARD

DEBIT	CREDIT
F304	F304

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

ACCOUNT NUMBER AND TITLE: 4140 SUBSTITUTION OF BORROWING
AUTHORITY

DEBIT	CREDIT
F306	A155 A159

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

DEBIT	CREDIT
A152 F112 A154	F306

ACCOUNT NUMBER AND TITLE: 4143 DECREASES TO INDEFINITE
BORROWING AUTHORITY

DEBIT	CREDIT
F306	A148 F113 A158

ACCOUNT NUMBER AND TITLE: 4144 BORROWING AUTHORITY
WITHDRAWN

DEBIT	CREDIT
F306	D138

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

ACCOUNT NUMBER AND TITLE: 4145 BORROWING AUTHORITY
CONVERTED TO CASH

DEBIT	CREDIT
F306	A156

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

DEBIT	CREDIT
F302	B120 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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 4149 BORROWING AUTHORITY CARRIED
FORWARD

DEBIT	CREDIT
F306	F306

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS

DEBIT	CREDIT
A110	F302

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

DEBIT	CREDIT
F302	B119 B136

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

DEBIT	CREDIT
F302	B119 B136

**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 A478 A476 F104	A470 A532 A472 F104R A474 F112

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

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

DEBIT	CREDIT
A402	A416 F112

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

DEBIT	CREDIT
A416 A430 A424 F376R	A418AP A426 A420 F376 A422

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

DEBIT	CREDIT
A420	A430 F302

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 A422	A424 F362

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

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

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

DEBIT	CREDIT
A532 F378 R	A536 F378

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

DEBIT	CREDIT
A538	A534

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

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

DEBIT	CREDIT
A536	A538 F302

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

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

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

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

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

DEBIT	CREDIT
A468 A478 A476 F104	A470 A474 A472 F104R

SUPPLEMENT

Section III

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

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

DEBIT		CREDIT	
A472	A480	A476	A486
A474	A482	A478	F302
		A484	

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

DEBIT		CREDIT	
A460	A462	A464	F302
		A466	

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

DEBIT		CREDIT	
A408	A410	A412	F302
		A414	

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED
BALANCES

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

SUPPLEMENT

Section III

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

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

DEBIT	CREDIT
A458 F372	A456 F372R

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES -
COLLECTED

DEBIT	CREDIT
F302	D145 F314 F301AP F390 F302

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS
AND OTHER INCOME

DEBIT	CREDIT
A702 F116 A712	A706 C650 A708 F112 C182

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

DEBIT	CREDIT
C110	F302

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

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

DEBIT		CREDIT	
A114	F116	A498	F112

ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS
WITHOUT ADVANCE

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

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS WITH
ADVANCE

DEBIT		CREDIT	
A704	C184	A710	F110
C182	F382R	A712	F382

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

DEBIT		CREDIT	
A498	F372R	A499	F372
D144	F384R	A502	F384
		D144R	

SUPPLEMENT

Section III

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

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

DEBIT		CREDIT	
A546	F380	A544	F380 R

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

DEBIT		CREDIT	
A554	F382	A552	F382 R

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

DEBIT		CREDIT	
A542	F384	A540	F384 R

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

DEBIT		CREDIT	
A542	F386	A540	F386 R

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

ACCOUNT NUMBER AND TITLE: 4234 OTHER FEDERAL RECEIVABLES -
TRANSFERRED

DEBIT		CREDIT	
A542	F388	A540	F388R

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

DEBIT		CREDIT	
A714	F386R	C186	F386
C430		F144	

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

DEBIT		CREDIT	
A251	C186	F302	
A708	C753		
A710			

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

DEBIT		CREDIT	
A502		F302	

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

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

DEBIT	CREDIT
C109	C110 F302

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

DEBIT	CREDIT
C109 C117 C116	C110 F302

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTIONS OF LOAN
PRINCIPAL

DEBIT	CREDIT
C109	F302

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTIONS OF LOAN
INTEREST

DEBIT	CREDIT
C109 C154	F302

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTIONS OF RENT

DEBIT	CREDIT
C109	F302

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

DEBIT	CREDIT
C109 C616 C612 C628 C614	F302

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

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

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

DEBIT	CREDIT
C109 C152 C148	B118 F302 C110

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

ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY
COLLECTED

DEBIT		CREDIT
C103	C106	F302
C104	C126	

ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM
TREASURY

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

ACCOUNT NUMBER AND TITLE: 4275 ACTUAL COLLECTIONS FROM
LIQUIDATING FUND

DEBIT		CREDIT
		F302

ACCOUNT NUMBER AND TITLE: 4276 ACTUAL COLLECTIONS FROM
FINANCING FUND

DEBIT		CREDIT
C109		F302

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

ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS -
FEDERAL

DEBIT	CREDIT
C109 C646 C140	C110 F302

ACCOUNT NUMBER AND TITLE: 4281 ACTUAL PROGRAM FUND SUBSIDY
RECEIVABLE

DEBIT	CREDIT
C410	C126

ACCOUNT NUMBER AND TITLE: 4283 INTEREST RECEIVABLE FROM
TREASURY

DEBIT	CREDIT
C416	C140

ACCOUNT NUMBER AND TITLE: 4285 RECEIVABLE FROM THE
LIQUIDATING FUND

DEBIT	CREDIT
C412	

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

ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING FUND

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

DEBIT	CREDIT
C416 C650 C648 F388R	C140 F388 C646

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

DEBIT	CREDIT
A138 F116	D110 F112 D134

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

DEBIT	CREDIT
D140 F334 D144R	D142 F334 D144

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

ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

DEBIT	CREDIT
D145 F390 F301AP	F120 F128AP F122

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

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

DEBIT	CREDIT
F369	F123

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

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

DEBIT		CREDIT	
F360	F366	A135	A500AP
F362		A418	A518AP
		A422AP	

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

DEBIT		CREDIT	
F360	F366	A135	A500AP
F362		A418	A518AP
		A422AP	

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

DEBIT		CREDIT	
A108		F360	F368
		F364	F369

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

DEBIT		CREDIT	
F302		A189	

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

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

DEBIT	CREDIT
F302	A189

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

DEBIT	CREDIT
F107 F302	F106 F302

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

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

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

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

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

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

DEBIT				CREDIT			
A190	A530	B126	C608	A108	A531	C622	D589
A520	A531R	C604		A188	C114	C624	E113
				A195	C124	C750	F358
				A250	C602	C752	
				A530R	C606	C754	

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

DEBIT			CREDIT
A128R	B124AP	B129	A128
A197R	B126AP	F126	
A198R	B128AP		

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

DEBIT		CREDIT	
B126	F334	A127	F358
F132	F354	F334	
F316			

SUPPLEMENT

Section III

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

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

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY -
PENDING RESCISSION

DEBIT		CREDIT
A136	F308	A137
A137R	F312	

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY - OMB
DEFERRAL

DEBIT		CREDIT
A126R	F312	A126
F308		

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

ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

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

ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

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

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

**U.S. Government Standard General Ledger
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	C124AP	C412AP	C640AP	A118	A712R	C608R
A186AP	C130AP	C416AP	C650AP	A140AP	C604R	C620R
A706AP	C132AP	C602AP	D108AP			
A708AP	C136AP	C606AP	D110AP			
B126AP	C148AP	C612AP	D134AP			
C106AP	C152AP	C614AP	F112			
C109AP	C154AP	C616AP				
C114AP	C182AP	C618AP				
C116AP	C410AP	C626AP				

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

ACCOUNT NUMBER AND TITLE: 4610 ALLOTMENTS - REALIZED
RESOURCES

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

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

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

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

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

DEBIT		CREDIT	
F308	F312	A138	A140

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 4650 ALLOTMENTS - EXPIRED AUTHORITY

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

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

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

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

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

SUPPLEMENT

Section III

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

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

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

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

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

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

DEBIT		CREDIT	
B604	F328	B308	F326
C112			

U.S. Government Standard General Ledger
Account Transaction Postings

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

DEBIT		CREDIT	
A488	F330	A506	F332
A490		A508	

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

DEBIT		CREDIT	
A494	F326	A496	F328
A548		A550	

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

DEBIT		CREDIT	
A499AP	D134	F332	
A712	D136AP		
D120	D138AP		

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

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

DEBIT	CREDIT
C130	F328

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

DEBIT	CREDIT
F330	D114

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

DEBIT	CREDIT
F326	D122

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

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

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

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

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

ACCOUNT NUMBER AND TITLE: 4908 AUTHORITY OUTLAYED NOT YET
DISBURSED

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: 4931 DELIVERED ORDERS - OBLIGATIONS
TRANSFERRED, UNPAID

DEBIT		CREDIT	
A492	F324	A492R	F325

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

DEBIT		CREDIT	
D102	D142	F325	
D110	F128		

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

DEBIT			CREDIT	
C132	C753	D108	F322	
C136	C755			
C751	D104			

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

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

DEBIT	CREDIT
F324	D106 D140 D107

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

DEBIT	CREDIT
F320	D126

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

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

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS SOLD

DEBIT	CREDIT
D402	D402R F336

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

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

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

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

DEBIT		CREDIT	
D402		D402R	F336

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

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

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

DEBIT			CREDIT			
C620R	E117R	F336	A186	C109	C418	C618
			A188	C141	C420	C624
			A250	C154	C422	E113
			A251	C188	C434	E117

**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	

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

DEBIT	CREDIT	
D402 D424	D402R	F336

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

DEBIT	CREDIT	
D402 D424	D402R	F336

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

DEBIT	CREDIT	
D402 D424	D402R	F336

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

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

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

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

DEBIT	CREDIT	
D402 D424	D402R	F336

ACCOUNT NUMBER AND TITLE: 5400 BENEFIT PROGRAM REVENUE

DEBIT	CREDIT	
F336	A186	C416
	C109	C420
	C190	C422

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

DEBIT	CREDIT	
D402	D402R	F336

SUPPLEMENT

Section III

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

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	D402R	F336

ACCOUNT NUMBER AND TITLE: 5600 DONATED REVENUE - FINANCIAL
RESOURCES

DEBIT	CREDIT	
F336	A186	C192
	A188	C402
	C158	C404AP

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

DEBIT	CREDIT	
D402	D402R	F336

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

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

DEBIT	CREDIT
F336	C102 C164

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

DEBIT	CREDIT
D402	D402R F336

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

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

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

DEBIT	CREDIT
D310R F336	D304 D308AP
D312R	D306AP F336

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

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

DEBIT	CREDIT
D310R F336 D312R	D302 D308AP D306AP F336

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

DEBIT	CREDIT
E610 F336	A550 E606 E604 E608

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

DEBIT	CREDIT
A548 E510 D148 E512 E508	E514 F336

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

DEBIT	CREDIT
F336	A133AP A185 A184 A189AP

SUPPLEMENT

Section III

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

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
A499	F336	A510
		A498
		D144

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

DEBIT				CREDIT
A418 AP	A518	A542	F336	A171
A422	A531 R	A546		A420
				A474
				A531
				A173
				A438
				A482
				A532
				A177
				A450
				A508
				A410
				A454
				A516
				A416
				A462
				A528

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

DEBIT		CREDIT
A500	A514	A500 R
A512	D140	F336
		D142

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

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

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

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

DEBIT		CREDIT	
F336		E402	

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

DEBIT		CREDIT	
F336		A202	F336
		C430	

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

DEBIT		CREDIT	
		F336	

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

ACCOUNT NUMBER AND TITLE: 5800 TAX REVENUE COLLECTED

DEBIT	CREDIT
F336	A186 C143AP A188 C422 C141 D586

ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE ACCRUAL
ADJUSTMENT

DEBIT	CREDIT
C143AP F336 D586	C402 C404AP

ACCOUNT NUMBER AND TITLE: 5809 CONTRA REVENUE FOR TAXES

DEBIT	CREDIT
D402 D424	D402R F336

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS

DEBIT	CREDIT
B118 B416	F336

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

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

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER REVENUE

DEBIT	CREDIT	
D402 D424	D402R	F336

ACCOUNT NUMBER AND TITLE: 5990 COLLECTIONS FOR OTHERS

DEBIT	CREDIT
C141AP C143AP C142 D584	F336

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR OTHERS

DEBIT	CREDIT
C402AP C434AP C404 C436AP	C143AP D584 D424R F336

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

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

DEBIT	CREDIT
F336	A212

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

DEBIT	CREDIT
A210	F336

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/PROGRAM
COSTS

DEBIT				CREDIT			
A146	B154	D107	E204 AP	C132	D102	E110	F128
A514	B402	D126	E412	C134	D104	E112	F336
B102	B406	D134	E416	C136 AP	D108	E114	
B104	B412	D510	E418	C138 AP	D110	E116	
B105	B436	D534	E506	C139 AP	D582	E414	
B106	B604	E102					
B107	C102	E104					
B138	D106	E108					

SUPPLEMENT

Section III

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

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

DEBIT	CREDIT
F336	D420AP D422

ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY EXPENSE

DEBIT	CREDIT
F336	D113

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

DEBIT	CREDIT
B109 B418	F336

ACCOUNT NUMBER AND TITLE: 6320 INTEREST EXPENSES ON SECURITIES

DEBIT	CREDIT
B109 B418	F336

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

DEBIT		CREDIT
B109	B418	F336
B416	E122	

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

DEBIT		CREDIT
B604	E106	F336
E104		

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

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

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

DEBIT		CREDIT
E110	E116	D514
E112	F336	E404
E114		

ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

DEBIT	CREDIT
F336	D514

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

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

DEBIT	CREDIT
E120	E110 E116 E112 E404 E114 F336

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

DEBIT	CREDIT
D404 D420	F336

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

DEBIT	CREDIT
E402	F336

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 6800 FUTURE FUNDED EXPENSES

DEBIT		CREDIT	
B420	D113	B424R	D146
B424	F130	B436	F336
		D145	

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

DEBIT		CREDIT	
B422		F336	

ACCOUNT NUMBER AND TITLE: 6900 NONPRODUCTION COSTS

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

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

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

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

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF INVESTMENTS

DEBIT	CREDIT		
F338	C602	C620	C752
	C606	C622	C753
	C618	C624	

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF BORROWINGS

DEBIT	CREDIT		
F338			

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

DEBIT	CREDIT		
F338	D589	F136	

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT	CREDIT		
F338	D570	D578	
	D574		

**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	C620	C754	F340
C608	C622	C755	
C618	C624		

ACCOUNT NUMBER AND TITLE: **7212 LOSSES ON DISPOSITION OF BORROWINGS**

DEBIT			CREDIT
			F340

ACCOUNT NUMBER AND TITLE: **7280 UNREALIZED LOSSES**

DEBIT			CREDIT
D589	F138		F340

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

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

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

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

DEBIT		CREDIT
D550	F338	F340

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

DEBIT		CREDIT
D306	F338	D308 F340
D312		D310

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

DEBIT		CREDIT
D306	D536	D308 F340
D312	F338	D310
D532		

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTION 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

ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL -
APPORTIONED

DEBIT	CREDIT
F346 G106	G104

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8035 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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

DEBIT	CREDIT
F344	G106

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

DEBIT	CREDIT
F352	F346

U.S. Government Standard General Ledger
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 8050 GUARANTEED LOAN PRINCIPAL
OUTSTANDING

DEBIT	CREDIT
G108	G110

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

DEBIT	CREDIT
F348	G108

ACCOUNT NUMBER AND TITLE: 8056 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8059 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8062 RESERVED FOR AGENCY USE

DEBIT	CREDIT

SUPPLEMENT

Section III

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

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

DEBIT	CREDIT
G110	F350

ACCOUNT NUMBER AND TITLE: 8068 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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

DEBIT	CREDIT
F350	F348

ACCOUNT NUMBER AND TITLE: 8101 PARTIAL AUTHORITY
CANCELLATION

DEBIT	CREDIT
E204	F301 F390AP

ACCOUNT NUMBER AND TITLE: 8102 OFFSET FOR PARTIAL AUTHORITY
CANCELLATION

DEBIT	CREDIT
F301 F390AP	E204

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 8801 OFFSET FOR PURCHASES OF ASSETS

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

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

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

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

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

ACCOUNT NUMBER AND TITLE: 8804 PURCHASES OF ASSETS - OTHER

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

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

This page was intentionally left blank.