

PART I - RECEIPT ACCOUNT SYMBOLS AND TITLES

RECEIPT ACCOUNT SYMBOLS BY FUND GROUPS AND MAJOR CLASSES

General Fund Receipt Accounts	Major Class
Taxes	0100
Customs duties.....	0300
Gains resulting from Government participation	0400
Receipts from monetary power	0600
Fees for regulatory and judicial services	0800
Fines, penalties, and forfeitures	1000
Restitutions, reparations, and recoveries under military occupation	1100
Gifts and contributions	1200
Interest	1300-1400
Dividends and other earnings	1600
Rent, including bonuses.....	1800
Royalties	2000
Sale of products	2200
Fees and other charges for services and special benefits	2400
Sale of government property	2600
Negative subsidies and downward reestimates of subsidies	2700
Realization upon loans and investments	2800-2900
Recoveries and refunds.....	3000
Clearing accounts	3800
Special Fund Receipt Accounts	5000-5999
Trust Fund Receipt Accounts	8000-8999

Note

In this section, distributed offsetting receipts, as described in OMB Bulletin No. 01-09, *Form and Content of Agency Financial Statements* Section 6, dated September 25, 2001, are identified with the ✓ symbol before the account title.

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DETAILED SYMBOLS AND TITLES APPLYING THERETO

NOTE: **Bold** Symbols and Titles are header accounts and are for descriptive purposes only.

GENERAL FUND RECEIPT ACCOUNTS

TAXES

0100 TAXES. Receipts from levies (other than duties on imports) under the taxing and regulatory powers of the Constitution, such as income, excise, and social security.

Income Taxes:

0101	Withheld Individual Income and FICA Taxes
0109	Federal Tax Withheld from Payments to Nonresident Aliens
0110	Individual Income Tax, Other
0111	Corporation Income and Excess Profits Taxes

Social Security Taxes:

0121	Federal Unemployment Tax Act Taxes
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Railroad Retirement Taxes:

0130	Railroad Retirement Tax Act Taxes
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Miscellaneous Internal Revenue Collections:

0152	Excise Taxes
0153	Estate and Gift Taxes
0154	Windfall Profit Tax

Miscellaneous Taxes:

0199	Miscellaneous Taxes, Not Otherwise Classified
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MISCELLANEOUS RECEIPTS

0300 CUSTOMS DUTIES. Duties on imports, received under Customs laws.

0310	Duties on Imports
0311	✓ Tonnage Duty Fees

0400 GAINS RESULTING FROM GOVERNMENT PARTICIPATION. Includes proceeds resulting from the exercise of warrants or the sale of security holdings of the Government, when authorized in law.

0401	Proceeds from Exercise of Warrants
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0600 RECEIPTS FROM MONETARY POWER. Includes proceeds resulting from the exercise of the sovereign right to coin money; earnings of international business enterprises in which the Government is a shareholder; and income from the Federal Reserve Bank System.

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0610 Seigniorage. (Not included in budget receipts.) Difference between the face value of coins and manufacturing cost including silver or other metals contained in coins.

0612	Seigniorage, Minor Coinage
0613	Seigniorage, Cupro-Nickel Clad Coinage
0614	Seigniorage, silver clad coinage
0615	Seigniorage, gold coinage

0620 Increment on Gold. (Not included in budget receipts.) Increase in the value of gold held by the United States resulting from the change in the par value of the dollar as authorized by P. L. 92-268 (86 Stat. 117).

0621	Increment on Gold Resulting from International Monetary Fund Restitutions
0622	Gains Resulting from Loans to the International Monetary Fund

0640 Receipts from International Financial Institutions. Earnings of international business enterprises in which the Government is a shareholder.

0641	Distributed Net Income of International Monetary Fund (Article XII, Section 6)
0642	United States Share of Distributed Net Income of International Bank for Reconstruction and Development

0650 Deposit of Earnings, Federal Reserve System. Includes collections from the Federal Reserve Banks under Sec. 16 of Federal Reserve Act, as amended.

0650	Deposit of Earnings, Federal Reserve System
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0800 FEES FOR REGULATORY AND JUDICIAL SERVICES. Fees and other charges that result from the exercise of a governmental function of a regulatory or judicial nature. Includes fees and charges relating to application for and issuance of permits for aliens, petitions for naturalization, and papers for U.S. citizens to travel abroad; fees and other charges related to the application for and issuance of permits for aliens, petitions for naturalization, and papers for U.S. citizens to travel abroad; fees and other charges related to the application for and issuance and assignment of patents, trademarks and copyrights; and charges for registration of individuals, firms, or products; and fees for filing or recording of documents.

0830 Immigration, Passport and Consular Fees. Fees and other charges relating to the application for and issuance of permits for aliens to enter, leave, or remain in the United States, petitions for naturalization, and papers necessary for U.S. citizens to travel abroad. Excludes charges for reproducing or certifying copies of documents (see 2410).

0830	Immigration, Passport and Consular Fees
0831	Customs User Fee Account
0832	✓ U. S. Travel and Tourism Administration Facilitation Fees
0834	Breached Bond Penalties, Immigration and Naturalization Service

0840 Patent, Trademark and Copyright Fees. Fees and other charges related to the application for and issuance and assignment of patents, trademarks and copyrights. Excludes charges for furnishing copies of patents or other documents (see 2410).

0840	Patent, Trademark and Copyright Fees
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0850 Registration and Filing Fees. Charges for registration of individuals, firms, or products, and fees for filing or recording of documents. Includes such items as registrations required by law (such as Securities and Exchange Act, etc.); charges for admission to practice as attorneys; filing of homestead applications and other applications for the use of land; mineral leasing applications; and registration of aircraft, vessels and other vehicles.

0850	Registration and Filing Fees
0850.140	Registration and Filing Fees, Commodity Futures Trading Commission

- 0850.150 Registration, Filing and Transaction Fees, Securities and Exchange Commission
- 0851 ✓ Registration, Filing and Transaction Fees, Securities and Exchange Commission
- 0854 Registration Fees, Drug Enforcement Administration
- 0855 ✓ Registration, Filing, and Permit Fees, Hazardous Materials, Transportation

0860 Fees for Legal and Judicial Services. Includes costs of administering special programs, fees and other charges for administrative, professional and judicial services. Includes such items as fees collected by clerks of United States courts; fees of United States marshals, and fees for probate of estates of deceased Indians.

- 0861 Charges for Expenses, Settlement of International Claims
- 0862 Deductions from Awards of Mixed Claims Commission, United States and Germany
- 0863 District of Columbia Court Fees
- 0864 Filing Fees, The Judiciary
- 0869 Fees for Legal and Judicial Services, Not Otherwise Classified

0880 Petroleum and Petroleum Products Import Fees.

- 0880 Fees for Licenses To Import Petroleum and Petroleum Products

0890 Miscellaneous Fees for Regulatory and Judicial Services, Not Otherwise Classified. All other receipts for regulatory and judicial services. Includes such items as hunting and fishing permits; prospecting permits; licenses under the Federal Power Act; motor vehicle permits; customs permits and licenses under the Federal Firearms Act; licenses or permits under the Organized Crime Control Act of 1970.

- 0891 Miscellaneous Fees for Regulatory and Judicial Services, Not Otherwise Classified
- 0892 Nuclear Facility Fees for Various Permits and Licenses
- 0894 ✓ Fees and Recoveries, Federal Energy Regulatory Commissions, Department of Energy
- 0895 Hazardous Waste Permits, PMN, and Other Services, Environmental Protection Agency
- 0897 ✓ Radiological Emergency Preparedness, Federal Emergency Management Agency

1000 FINES, PENALTIES, AND FORFEITURES. Moneys received from levies imposed for violation of laws and regulations; confiscated or unclaimed funds; and proceeds from confiscated or unclaimed property.

1010 Fines, Penalties, and Forfeitures, Agricultural Laws. Fines, penalties, and forfeitures for violation of laws governing the production and marketing of agricultural commodities.

- 1010 Fines, Penalties, and Forfeitures, Agricultural Laws

1020 Fines, Penalties, and Forfeitures, Economic Stabilization Laws. Fines and damages for violations of Emergency Price Control, Second War Powers and similar Acts.

- 1020 Fines, Penalties, and Forfeitures, Economic Stabilization Laws

1030 Fines, Penalties, and Forfeitures, Immigration and Labor Laws. Fines, penalties, and forfeiture of bonds under immigration and labor laws. Includes such items as forfeiture of bonds posted by aliens; penalties for violation of the Eight Hour Law, Fair Labor Standards Act, Public Contracts Act, Labor-Management Reporting and Disclosure Act, Migrant Labor Agreement, and other labor laws; and unclaimed back wages under any of these acts.

- 1030 Fines, Penalties, and Forfeitures, Immigration and Labor Laws

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1040 Fines, Penalties, and Forfeitures, Customs, Commerce and Antitrust Laws. Fines, penalties, and forfeitures under customs, commerce and antitrust laws. Includes such items as penalties for violations of air traffic regulations, antitrust laws and Interstate Commerce Act; navigation fines; customs fines and penalties; customs forfeitures; and penalties for delinquencies of licenses under Federal Power Act.

1040 Fines, Penalties, and Forfeitures, Customs, Commerce and Antitrust Laws

1050 Fines, Penalties, and Forfeitures, Narcotic, Prohibition and Alcohol Laws. Fines, penalties, and forfeitures of bonds or seized property under narcotic, prohibition and alcohol laws.

1050 Fines, Penalties, and Forfeitures, Narcotic, Prohibition and Alcohol Laws

1060 Forfeitures of Unclaimed Money and Property. Unclaimed money and proceeds from the sale of abandoned or confiscated property. Includes such items as unclaimed funds of veterans under the Armed Forces Leave Act; excess proceeds of withheld Veterans Administration foreign checks; funds and proceeds of enemy property; funds and personal effects of military deserters; unclaimed proceeds of estates of American citizens who die abroad; unclaimed funds of patients and residents of Federal hospitals and institutions; unexplained balances in cash accounts; and unclaimed amounts in employees payroll allotment accounts for U.S. savings bonds.

1060 Forfeitures of Unclaimed Money and Property

1070 Proceeds from Destroyed or Lost Currency. (Not included in budget receipts.) Proceeds from outstanding old series currency and new series silver certificates that have been destroyed or irretrievably lost.

1071 Proceeds from Old Series Currency

1072 Proceeds from New Series Currency

1080 Fines, Penalties, and Forfeitures, Federal Coal Mine Health and Safety Laws. Fines, penalties, and forfeitures for violations of health and safety standards pursuant to the Federal Coal Mine Health and Safety Act of 1969, Mine Safety and Health Administration, Department of Labor.

1080 Fines, Penalties, and Forfeitures, Mine Safety and Health Administration

1090 Miscellaneous Fines, Penalties, and Forfeitures. All other fines, penalties, and forfeitures, other than those arising out of contracting or similar business transactions. Includes such items as forfeitures of moneys remaining in registry of courts 5 years or longer, and wages of seamen remaining in registry of courts more than 6 years; penalties for trespass and depredations on public lands and reservations; fines assessed under local laws administered by the United States (as in the Canal Zone); fines for library books and broken records; and bribes to United States officers.

1098 Fines and Penalties, African Elephant Conservation Fund

1099 Fines, Penalties, and Forfeitures, Not Otherwise Classified

1099.019 Fines, Penalties, and Forfeitures, Not Otherwise Classified, Commission on Civil Rights

1099.140 Fines, Penalties, and Forfeitures, Not Otherwise Classified, Commodity Futures Trading Commission

1099.160 Fines, Penalties, and Forfeitures, Not Otherwise Classified, Federal Election Commission

1100 RESTITUTIONS, REPARATIONS, AND RECOVERIES UNDER MILITARY OCCUPATION. Indemnities and compensation resulting from destruction of Government property as a result of a military action from war. Activities and payments by Government of occupied areas for occupation costs.

1125 Recoveries Under Military Occupation

1127 Restitution for the U.S.S. Liberty

1200 GIFTS AND CONTRIBUTIONS. Funds or proceeds from property voluntarily transferred to the Government without compensation or valuable consideration.

1210 Contributions to “Conscience Fund”. Money voluntarily paid to restore amounts that the donor considers to have been wrongfully acquired or withheld from the Government. Also includes moneys from individuals (known and unknown) motivated by personal feeling to ease their conscience from wrongful acts against others.

1210 Contributions to “Conscience Fund”

1290 Gifts. Other gifts, bequests, and unconditional donations to the United States, including the residue of funds of quasi-governmental organizations. Also includes return of salary or allowance by Members of Congress, and proceeds from the sale of donated property.

1292 Residue of Funds of Quasi-Governmental Organizations
1299 Gifts to the United States, Not Otherwise Classified

1300-1400 INTEREST. Interest received on loans, investments, and other equities.

1300-1439 Interest on Loans to Government-Owned Enterprises. Interest paid to Treasury on the Government’s investment in corporations or funds that are wholly owned by the Government.

- 1337 ✓ Interest on Loans to the Helium Fund, Department of the Interior
- 1338 ✓ Interest on Loans to the Presidio Trust
- 1339 ✓ Interest on Loans for Isotope Production and Distribution Program Fund,
Department of Energy
- 1340 ✓ Interest on Loans to Defense Security Assistance Agency, Executive
- 1345 ✓ Interest on Loans to Federal Savings and Loan Insurance Corporation
- 1347 ✓ Interest on Loans and Advances to Nuclear Waste Fund, Department of Energy
- 1348 ✓ Interest on Loans and Advances to Interim Storage Fund, Department of
Energy
- 1349 ✓ Interest on Loans to Alternative Fuels Production, Department of Energy
- 1350 ✓ Interest on Loans to the Secretary of Transportation, Ocean Freight Differential,
Maritime Administration
- 1351 ✓ Interest on Loans to Bonneville Power Administration Fund, Department of
Energy
- 1352 ✓ Interest on Loans for Emergency Home Purchase Assistance Act of 1975
- 1353 ✓ Interest on Loans to Overseas Private Investment Corporation
- 1354 ✓ Interest on Loans for Housing for the Elderly or Handicapped
- 1356 ✓ Interest on Loans to Rural Communication Development Fund, Rural Utilities
Service
- 1357 ✓ Interest on Loans to Secretary of Transportation, Regional Rail Reorganization
and Rail Service Assistance
- 1358 ✓ Interest on Loans to the Offshore Oil Pollution Compensation Fund
- 1359 ✓ Interest on Loans to Disaster Loan Fund, Small Business Administration
- 1361 ✓ Interest on Loans to Secretary of Transportation, Railroad Rehabilitation and
Improvement Fund, Federal Railroad Administration
- 1362 ✓ Interest on Loans to Secretary of Transportation, Aircraft Purchase Loan
Guarantee Program, Federal Aviation Administration
- 1363 ✓ Interest on Loans for College Housing and Academic Facilities Loans,
Department of Education
- 1365 ✓ Interest on Loan to Secretary of Transportation, Grants to the National Railroad
Passenger Corporation, Federal Railroad Administration
- 1366 ✓ Interest on Loans to Secretary of Transportation, Federal Ship Financing Fund,
Maritime Administration
- 1367 ✓ Interest on Loans to Prison Industries Fund, Department of Justice

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- 1377 ✓ Interest on Loans to the Railroad Retirement Board
- 1378 ✓ Interest on Loans to the Federal Crop Insurance Corporation
- 1380 ✓ Interest on Loans to Housing and Other Guaranty Programs, Agency for International Development
- 1399 ✓ Interest on Loans to Health and Human Services, Health Professions Graduate Student Loan Insurance Fund
- 1401 ✓ Interest on Loans to Commodity Credit Corporation
- 1402 ✓ Interest on Loans to Export-Import Bank of the United States (Beginning October 1, 1976)
- 1403 ✓ Interest on Loans to Government National Mortgage Association, Management and Liquidating Functions
- 1404 ✓ Interest on Loans to Government National Mortgage Association, Special Assistance Functions
- 1405 ✓ Interest on Loans to Department of Education, College Housing Loans
- 1408 ✓ Interest on Loans for Low Rent Public Housing Program
- 1409 ✓ Interest on Loans to Agricultural Credit Insurance Fund
- 1410 ✓ Interest on Investment, Economic Development Revolving Fund
- 1411 ✓ Interest on Loans to Veterans Administration, Direct Loans to Veterans and Reserves
- 1412 ✓ Interest on Loans to Department of Education, Student Loan Insurance Fund
- 1416 ✓ Interest on Loans to Pension Benefit Guaranty Corporation
- 1417 ✓ Interest on Loans to Tennessee Valley Authority
- 1418 ✓ Interest on Loans to Federal Financing Bank, Treasury
- 1420 ✓ Interest on Loans to Federal Housing Administration, General Insurance Fund
- 1421 ✓ Interest on Loans to National Oceanic and Atmospheric Administration
- 1422 ✓ Interest on Loans, Higher Education Facilities Loan Fund
- 1424 ✓ Interest on Investments, Colorado River Projects
- 1425 ✓ Interest on Loans to Rural Development Insurance Fund, Rural Utilities Service
- 1427 ✓ Interest on Advances to Colorado River Dam Fund, Boulder Canyon Project
- 1428 ✓ Interest on Advances to Small Business Administration
- 1430 ✓ Interest on Loans to Rural Housing Insurance Fund, Rural Housing and Community Development Service
- 1432 ✓ Interest on Loans to National Insurance Development Fund, Federal Emergency Management Agency
- 1433 ✓ Interest on Loans to National Flood Insurance Fund, Federal Emergency Management Agency
- 1434 Interest on Loans to National Credit Union Share Insurance Fund, National Credit Union Administration
- 1435 ✓ General Fund Proprietary Interest, Not Otherwise Classified
- 1435.019 General Fund Proprietary Interest, Not Otherwise Classified, Commission on Civil Rights
- 1436 ✓ Interest on Loans to Secretary of Commerce, Federal Ship Financing Fund
- 1437 ✓ Interest on Loans to New Communities Guarantee Fund, Metropolitan Development, Housing and Urban Development
- 1438 Interest on Loans to the United States Postal Service
- 1439 ✓ Interest on Loans to Rural Telephone Bank, Rural Utilities Service

1440 Interest on Loans to States, Municipalities, and Other Public Bodies. Interest on indebtedness of States, local governmental units (including the District of Columbia) and other public bodies.

- 1441 ✓ Interest on Loans to the District of Columbia, Treasury
- 1449 ✓ Interest on Loans to States, Municipalities, and Other Public Bodies, Not Otherwise Classified, Treasury
- 1450 ✓ Interest Payments from States, Cash Management Improvement

1460 Interest on Foreign Loans and Deferred Payments. Interest on loans to other indebtedness of foreign governments, or to individuals and private organizations specifically for use in foreign countries.

- 1463.001 ✓ Interest on Quota in International Monetary Fund (Article V, Section 9), Treasury
- 1463.002 ✓ Interest on Loans to International Monetary Fund, Treasury
- 1464 ✓ Interest Received on Loans and Credits to Foreign Nations, Treasury
- 1466 ✓ Interest on Loans, Foreign Assistance Act of 1961, Agency for International Development
- 1468 ✓ Interest on Loans, Foreign Military Loan Liquidating Account, Funds Appropriated to the President
- 1484 ✓ Interest Received from Tax and Loan Depositaries, Treasury

1490 Miscellaneous Interest Collections. All other interest collections. Includes such items as interest on deferred collections or payments (other than those relating to foreign transactions - see 1460), and interest received on securities owned by Government agencies.

- 1491 ✓ Interest on Net Investment, Panama Canal Commission
- 1493 Interest Received from Outer Continental Shelf Escrow Amounts, Interior
- 1494 ✓ Interest on Defense Production Activities
- 1495 ✓ Interest Payments on Advances to the Black Lung Disability Trust Fund
- 1496 ✓ Interest on Unemployment Insurance Loans to States, Labor
- 1497 ✓ Interest on Advances to the Railroad Retirement Account
- 1498.010 ✓ Interest Payments on Normalized Tax Transfers from Federal Old-Age and Survivors Trust Fund
- 1498.020 ✓ Interest Payments on Normalized Tax Transfers from Federal Disability Insurance Trust Fund
- 1498.030 ✓ Interest Payments on Normalized Tax Transfers from Federal Hospital Insurance Trust Fund
- 1499 ✓ Interest Received from Credit Reform Financing Accounts

1600 DIVIDENDS AND OTHER EARNINGS. Receipts from current or accumulated earnings of Government-owned or sponsored corporations or enterprises; dividends or other income from non-governmental enterprises; premiums on sale, and discounts on purchase of securities; gains from exchange of currency; and increments resulting from other financial transactions.

***1610 Earnings of Government-Owned Enterprises** (Capital transfer accounts). Payments of earnings from active revolving funds and enterprises that are wholly owned by the United States. Includes such items as payment of dividends on capital stock, profits from operations, and other earnings (excludes repayments of principal, which are to be classified in 2810).

- *1613 ✓ Dividends on Capital Stock (name of corporation) (for dividends on capital stock only)
- *1614 ✓ Other Earnings from Business Operations and Intra-Governmental Revolving Funds (name of revolving fund)
(To record payments of earnings from revolving funds where receipts are derived primarily from outside Government, other than items credited to account "1613", and earnings received from revolving funds where receipts are derived primarily from Government.)

1680 Gain by Exchange. Net gain on transactions in foreign currencies.

- 1682 ✓ Net Gains on Transactions in Foreign Currencies, Treasury Securities, Treasury

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1800 RENT, INCLUDING BONUSES. Moneys received for the use and tenancy of Government property, real or personal, based on a fixed charge, including bonuses paid under competitive bids for leases.

1810 Rent and Bonuses from Land. Rent and bonuses on the use and tenancy of land without buildings. Includes such items as rent of camp and house sites; grazing lands; lease of land for commercial, industrial, or residential purposes; and lease of land for mineral exploration or prospecting (except cases where the rental charge represents a minimum royalty under producing leases - see 2030).

1811 ✓ Rent and Bonuses from Land Leases for Resource Exploration and Extraction, Agriculture and Interior

1820 Rent and Bonuses on Outer Continental Shelf Lands. Rental income and bonuses from Outer Continental Shelf Lands.

1820 Rent and Bonuses on Outer Continental Shelf Lands, Interior

1840 Rent of Equipment and Other Personal Property. Charges for the temporary use of equipment and other personal property. Includes such items as charter of ships; leasing of telegraph and telephone facilities; rental of airplanes, gas pipelines, films and film strips, electrical substation equipment, marine equipment, duplicates of the official naval stores standards of the United States, and Industrial Reserve and other equipment.

1840 ✓ Rent of Equipment and Other Personal Property, Army, Navy, Air Force

2000 ROYALTIES. Moneys received for the use of Government property or rights, based on an agreed rate per unit extracted, produced, or manufactured, or on a fixed share of the income or profit resulting from the use of the property.

2020 Royalties on Outer Continental Shelf Lands. Royalties from production under leases on Outer Continental Shelf Lands.

2020 Royalties on Outer Continental Shelf Lands, Interior

2030 Miscellaneous Royalties on Natural Resources. All other royalties on natural resources, such as those from mineral leasing of public lands. Also includes minimum payments, where required, when royalties earned are less than a specified amount.

2032 ✓ Hardrock Mining Claim Maintenance Fee, Interior

2039 ✓ Royalties on Natural Resources, Not Otherwise Classified, Interior

2200 SALE OF PRODUCTS. Proceeds from the sale of any article or commodity produced by, or resulting from, the efforts of a Government activity, or the by-product of such activity.

2220 Sale of Timber, Wildlife and Other Natural Land Products. Proceeds from the sale of timber, wildlife and other products of lands administered by the Government. Also includes sale of furs and skins of wild animals.

2221 ✓ National Forests Fund, Agriculture

2222 Timber Purchaser Road Construction Credits, National Forests Fund, Forest Service

2229 ✓ Sale of Timber, Wildlife and Other Natural Land Products, Not Otherwise Classified, Interior

2230 Sale of Minerals and Mineral Products. Proceeds from the sale of minerals and mineral products. Includes such items as sale of gas and oil produced from Government-owned land and products of synthetic liquid fuels demonstration plants.

- 2230 ✓ Sale of Minerals and Mineral Products, Energy
- 2231 Privatization of Elk Hills, Energy
- 2232 ✓ Proceeds of Department of Energy Asset Sales, Energy
- 2233 ✓ Proceeds from Uranium Sales
- 2234 Sale of Strategic Petroleum Reserve Oil, Energy
- 2236 ✓ Sale of Certain Material in National Defense Stockpile, Defense

2240 Sale of Power and Other Utilities. Proceeds from the sale of power and other utilities provided by Government agencies. Includes such items as receipts from operation of Federal power systems and charges for the sale of electricity, heat, water, and steam.

- 2242 ✓ Sale and Transmission of Electric Energy, Alaska Power Administration
- 2245 ✓ Sale and Transmission of Electric Energy, Falcon Dam, Energy
- 2247 ✓ Sale and Transmission of Electric Energy, Southwestern Power Administration
- 2248 ✓ Sale and Transmission of Electric Energy, Southeastern Power Administration
- 2249 ✓ Sale of Power and Other Utilities, Not Otherwise Classified, Energy

2250 Sale of Publications and Reproductions. Proceeds from the sale of Government publications and reproductions. Includes such items as sale of card indexes, charts, maps, photoduplications, forms, microfilm and microprints, films and film strips, books, pamphlets, and magazines. Excludes charges for copying or reproducing documents for specific orders (see 2410).

- 2251 ✓ Fees for Landsat Data, Public, National Oceanic and Atmospheric Administration, Commerce
- 2252 ✓ Fees for Maps and Charts, Public, National Oceanic and Atmospheric Administration, Commerce
- 2259 ✓ Sale of Publications and Reproductions, Not Otherwise Classified, Interior

2290 Sale of Miscellaneous Products and By-Products. Proceeds from the sale of other items produced by the Government and of by-products resulting from production of other items. Includes such items as sale of occupational therapy products; medals; and illustrations, practical forms or duplicate sets of official grades and standards for agricultural commodities; also includes a portion of Mint receipts equal to manufacturing expenses of the Bureau of the Mint.

- 2292 ✓ Recovery of Mint Manufacturing Expense, Treasury

2400 FEES AND OTHER CHARGES FOR SERVICES AND SPECIAL BENEFITS. Moneys received for services or special benefits, which are proprietary in nature and are optional on the part of the recipient.

2410 Fees and Other Charges for Administrative and Professional Services. Fees and other charges for administrative and professional services. Includes such items as auditing and accounting services; costs of administering special programs. Includes such items as fees for withholding allotments of compensation for payment of employee organization dues and for credit to savings accounts with financial organizations; searches of records and certification of documents; copying or reproducing Government documents; special statistical work; credit or other investigations for loan or insurance; special weather forecasting services; reimbursements for salaries of employees detailed to non-Federal activities; fees for probate of estates for deceased Indians; and administrative fees on sales of Indian timber.

- 2411 Users Fees for IRS Ruling and Determination
- 2413 ✓ Charges for Services to Public Enterprise Funds
- 2414 ✓ Charges for Services to Trust Funds
- 2416 ✓ Charges for Administrative Expenses of Social Security Act, As Amended
- 2417 ✓ SSI, Attorney Fees
- 2418 ✓ SSI Administration Fee Receipts Account, Social Security Administration

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- 2419.001 ✓ Fees and Other Charges for Program Administrative Services, Department of Interior
- 2419.002 ✓ Fees and Other Charges for Program Administrative Services, Department of Commerce
- 2421 Marine Safety User Fees U.S. Coast Guard
- 2429 ✓ Fees for Services, Federal Communications Commission

2430 Charges for Subsistence, Laundry and Health Services. Charges for subsistence, laundry and health services. Includes such items as meals; board for students at boarding schools; inpatient and out-patient care at Federal hospitals; laundry and dry-cleaning; quarantine charges; medical and dental services; fumigating and disinfecting services; and care and feeding of animals in quarantine.

- 2431 ✓ Charges for Medical Services, Department of Veterans Affairs

2440 Charges for Testing, Inspection, and Grading Services. All other charges for testing, inspection, and grading services, including certification of results of such services. Includes such items as inspection and grading of agricultural products; inspection of ships and vessels; testing and certification of food and drug products; supervision of reconditioning, relabeling or destruction of products in violation of law or regulations; and appeals from determinations of licensees.

- 2441 ✓ Overtime Service, Federal Communications Commission (Required by law to be maintained; 47 USC 154(f)(3))
- 2442 ✓ Overtime Service, Marine Inspection and Navigation, Treasury, Transportation (Required by law to be maintained; 46 USC 382b)
- 2444 ✓ Railroad Safety Inspection Fees

2460 Fees and Other Charges for Special Benefits. Fees and other charges for special benefits not involving direct services. Includes such items as charges for benefits to FCC licensees from Federal projects; deposits under the Uniformed Services Contingency Option Act of 1953 and by Comptroller General on election to receive survivorship benefits; fees and related charges for permission to enter national parks, national forests, and public buildings or grounds; rights-of-way on and occupancy of public lands and reservations; grazing permits. Includes such items as operation of commercial enterprises on Government-owned or leased property, based on volume of business, or a share of profits. Includes receipts from the operation of cafeterias, barber shops, candy stands, snack bars, hotels and resorts, newsstands, and vending machines.

- 2462 ✓ Deposits for Survivor Annuity Benefits, Army, Navy, Air Force, Office of the Secretary of Defense
- 2463 ✓ Metropolitan Washington Airport Revenues, Transportation
- 2466 ✓ Fees for the Veterans Administration Loan Guarantee Housing Program
- 2467 Reimbursement by Postal Service for Unemployment Benefits
- 2473 ✓ Contributions from Military Personnel, Veterans Administration Educational Assistance Act of 1984
- 2474 Auction Receipts, Federal Communications Commission
- 2480 ✓ Tariff Filing Fees, Department of Transportation
- 2481 ✓ Commercial Space Licensing Fees, Transportation
- 2484 ✓ Receipts from Grazing Fees, Federal Share, Interior

2600 SALE OF GOVERNMENT PROPERTY. Proceeds from the sale of tangible property, real or personal, representing the liquidation of, or realization upon, assets other than the sale of products. Includes S and E funded activity and grant funded activity.

2610 Sale of Public Domain. Proceeds from the sale of public lands that have never left Federal ownership, lands obtained in exchange for original public domain lands, and public lands that have reverted to the Federal Government through operation of the public land laws including buildings or non-structural improvements located on such lands.

- 2611 Sale of Town Lots and Standing Timber, Alaska, Interior (Required by law to be maintained; 43 USC 975e)
- 2613 Proceeds from Sale of United States Enrichment Corporation

2620 Sale of Other Real Property. Proceeds from the sale of real property, excluding the public domain. Includes proceeds from the sale of acquired land, buildings, docks and piers.

- 2621 ✓ Sale of Lands, etc., Account of Military Post Construction Fund (Required by law to be maintained; 31 USC 725c)
- 2622 ✓ Proceeds from Sale of Land, Columbia Basin Land Development Program, Interior (Required by law to be maintained; 16 USC 835c-2)
- 2624 ✓ Sale of Real Property, Department of Agriculture

2630-2640 Sale of Equipment and Other Personal Property (other than repayments on credit sales). Proceeds from the sale of serviceable equipment and other (including surplus) personal property. Includes such items as proceeds from the sale of vessels; automotive equipment; supplies and materials; furniture and fixtures; and machinery.

- 2638 ✓ Mobile Home Receipts, Federal Emergency Management Agency
- 2641 ✓ Sale of Ordnance Material, Defense (Required by law to be maintained; 31 USC 725c)
- 2642 ✓ Proceeds of Sales of Vessels, Coast Guard (Required by law to be maintained; 31 USC 725c)
- 2643 ✓ Proceeds of Sales, Coast Guard Stations (Required by law to be maintained; 31 USC 725c)
- 2644 ✓ Defense Vessel Transfer Receipt Account
- 2647 Proceeds for Sale of Power Marketing Administration, Alaska Power Administration, Department of Energy
- 2649 Sale of Conrail

2650 Sale of Scrap and Salvage Materials. Proceeds from the sale of scrap and salvage materials. Also includes sale of wastepaper and garbage.

- 2651 ✓ Sale of Scrap and Salvage Materials, Defense

2660 Profit on Sale of Monetary Metals. Includes profit on sale of silver bullion and other monetary metals and recoveries of surplus metals.

- 2665 Profit on Sale of Gold (not included in budget receipts)
- 2666 Proceeds on Sale of Gold Medallions (not included in budget receipts)
- 2667 Profit on Sale of Silver (not included in budget receipts)

2700 NEGATIVE SUBSIDIES AND DOWNWARD REESTIMATES OF SUBSIDIES. Receipt of amounts paid for associated financing accounts when there is a negative subsidy or a downward reestimate pursuant to the Federal Credit Reform Act of 1990.

- 2701.001 ✓ Agriculture Credit Insurance, Negative Subsidies
- 2701.003 ✓ Agriculture Credit Insurance Downward Reestimates of Subsidies
- 2702.001 ✓ Rural Electrification and Telephone Loans, Negative Subsidies
- 2702.003 ✓ Rural Electrification and Telephone Loans, Downward Reestimates of Subsidies
- 2703.001 ✓ Rural Water and Waste Disposal, Negative Subsidies
- 2703.003 ✓ Rural Water and Waste Disposal, Downward Reestimates of Subsidies
- 2704.001 ✓ Rural Development Guaranteed Loans, Farmers Home Administration, Negative Subsidies
- 2704.003 ✓ Rural Development Insurance, Downward Reestimates of Subsidies
- 2705.001 ✓ Rural Community Facility, Negative Subsidies

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- 2705.003 ✓ Rural Community and Facility, Downward Reestimates of Subsidies
- 2706.001 ✓ Rural Housing Insurance, Negative Subsidies
- 2706.003 ✓ Rural Housing Insurance, Downward Reestimates of Subsidies
- 2707.001 ✓ Rural Business and Industry, Negative Subsidies
- 2707.003 ✓ Rural Business and Industry, Downward Reestimates of Subsidies
- 2708.003 ✓ Downward Reestimates of Subsidies (P.L. 480)
- 2710.001 ✓ Rural Development Loan Fund, Negative Subsidies
- 2710.003 ✓ Rural Development Loan Fund, Downward Reestimates of Subsidies
- 2711.001 ✓ Rural Telephone Bank, Negative Subsidies
- 2711.003 ✓ Rural Telephone Bank, Downward Reestimates of Subsidies
- 2712.001 ✓ Agriculture Credit Insurance Fund Guaranteed Loans, Negative Subsidies
- 2712.003 ✓ Agriculture Credit Insurance Fund Loans, Downward Reestimates of Subsidies
- 2713.001 ✓ Rural Economic Development Loans, Rural Electrification Administration, Negative Subsidies
- 2713.003 ✓ Rural Economic Development Loans, Downward Reestimates of Subsidies
- 2714.001 ✓ Agriculture Resource Conservation Funds, Farmers Home Administration, Negative Subsidies
- 2714.003 ✓ Agriculture Resources Conservation Funds, Downward Reestimates of Subsidies
- 2715.001 ✓ Self-Help Housing Land Development Funds, Farmers Home Administration, Negative Subsidies
- 2715.003 ✓ Self-Help Housing Land Development Funds, Downward Reestimates of Subsidies
- 2716.003 ✓ Food for Progress Credits (P.L. 480), Downward Reestimates of Subsidies
- 2717.001 ✓ Fisheries Finance, National Oceanic and Atmospheric Administration, Negative Subsidies
- 2717.003 ✓ Downward Reestimates of Subsidies, Fisheries Finance, National Oceanic and Atmospheric Administration
- 2718.001 ✓ Federal Family Education Loan Program, Negative Subsidies
- 2718.003 ✓ Federal Family Education Loan Program, Downward Reestimates of Subsidies
- 2719.001 ✓ FHA--General and Special Risk Insurance, Negative Subsidy
- 2719.003 ✓ FHA--General and Special Risk Insurance, Downward Reestimates of Subsidies
- 2720.003 ✓ High Priority Corridor Loans, Downward Reestimates of Subsidies, Federal Highway Administration, Department of Transportation
- 2721.001 ✓ Disaster Loan Program, Negative Subsidies, Small Business Administration
- 2721.003 ✓ Disaster Loan Program, Downward Reestimates of Subsidies
- 2722.001 ✓ Business Loan Program, Negative Subsidies, Small Business Administration
- 2722.003 ✓ Business Loan Program, Downward Reestimates of Subsidies
- 2723.001 ✓ Debt Restructuring, Negative Subsidies
- 2723.003 ✓ Debt Restructuring, Downward Reestimates of Subsidies
- 2724.001 ✓ Foreign Military Financing Program Account, Negative Subsidies
- 2724.003 ✓ Foreign Military Financing, Downward Reestimates of Subsidies
- 2725.001 ✓ Loan Guarantees to Israel, Negative Subsidies
- 2725.003 ✓ Loan Guarantees to Israel, Downward Reestimates of Subsidies
- 2726.003 ✓ Housing and Other Credit Guaranty Program, Downward Reestimates
- 2727.001 ✓ Export-Import Bank Loans, Negative Subsidies
- 2727.003 ✓ Export-Import Bank Loans, Downward Reestimates of Subsidies
- 2728.003 ✓ Maritime (Title XI) Loan Programs, Downward of Subsidies, Maritime Administration, Department of Transportation
- 2729.003 ✓ Indian Loan Guarantee, Downward Reestimates, Bureau of Indian Affairs
- 2730.003 ✓ Micro Enterprise and Small Enterprise Development Account, Downward Reestimates, Agency for International Development
- 2731.003 ✓ Assistance for the New Independent States of the Former Soviet Union: Ukraine Export Credit Insurance, Downward Reestimates, Agency for International Development
- 2732.001 ✓ Loan Guaranty Direct Loan Financing, Department of Veterans Affairs, Negative Subsidies
- 2732.003 ✓ Loan Guaranty Direct Loan Financing, Department of Veterans Affairs, Downward Reestimates of Subsidies

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- 2733.003 ✓ Guaranty and Indemnity Direct Loan Financing, Department of Veterans Affairs, Downward Reestimates of Subsidies
- 2734.001 ✓ Guaranty and Indemnity Guaranteed Loan Financing, Department of Veterans Affairs, Negative Subsidies
- 2734.003 ✓ Guaranty and Indemnity Guaranteed Loan Financing, Department of Veterans Affairs, Downward Reestimates of Subsidies
- 2735.003 ✓ Alameda Corridor Loan Program, Downward Reestimates of Subsidies, Federal Railroad Administration
- 2738.003 ✓ Amtrak Corridor Improvement Direct Loans, Downward Reestimates of Subsidies, Federal Railroad Administration
- 2739.003 Minority Business Resource Center Guaranteed Loans, Downward Reestimates of Subsidies
- 2740.003 ✓ Disaster Assistance, Downward Reestimates of Subsidies, Federal Emergency Management Agency
- 2741.003 ✓ College Housing and Academic Facilities Loan, Downward Reestimates of Subsidies, Department of Education
- 2742.003 ✓ Bureau of Reclamation Direct Loan Financing Account, Downward Reestimates of Subsidies, Bureau of Reclamation
- 2743.003 ✓ Indian Housing Loan Guarantee Receipt Account, Downward Reestimates of Subsidies
- 2744.003 ✓ Urban and Environmental Credit Program, Downward Reestimates of Subsidies, Agency for International Development
- 2745.003 ✓ Health Education Assistance Loan Program, Downward Reestimates of Subsidies
- 2746.001 ✓ Distance Learning and Telemedicine Program, Negative Subsidies, Rural Utilities Service
- 2746.003 ✓ Distance Learning and Telemedicine Program, Downward Reestimates, Rural Utilities Service
- 2747.003 ✓ Indian Direct Loan, Downward Reestimates of Subsidies, Bureau of Indian Affairs
- 2749.001 ✓ Overseas Private Investment Corporation Loans, Negative Subsidies
- 2749.003 ✓ Overseas Private Investment Corporation Direct Loan Financing Account, Downward Reestimates
- 2751.001 Native American Veteran's Housing Loans, Negative Subsidies, Department of Veterans Affairs
- 2752.001 ✓ Development Credit Authority Program Account, Negative Subsidies, Agency for International Development
- 2752.003 ✓ Development Credit Authority Program Account, Downward Reestimates of Loan Guarantees, Agency for International Development
- 2753.003 ✓ Downward Reestimates of Subsidies, Abatement, Control and Compliance Loans, Environmental Protection Agency
- 2754.003 ✓ Apple Loan Program, Downward Reestimates of Subsidies
- 2755.001 Veterans Housing Benefit Loan Program, Negative Subsidies, Department of Veterans Affairs
- 2756.001 ✓ Farm Storage Facility Loans, Negative Subsidies
- 2756.003 ✓ Farm Storage Facility Loans, Downward Reestimates of Subsidies
- 2757.003 ✓ Commodity Credit Corporation Export Guarantee Financing, Downward Reestimates of Subsidies
- 2758.003 ✓ Health Center Guarantee Loan Program, Downward Reestimates
- 2759.001 ✓ Emergency Steel Guaranteed Loans, Negative Subsidies, Department of Commerce
- 2759.003 ✓ Emergency Steel Guaranteed Loans, Downward Reestimates of Subsidies, Department of Commerce
- 2760.003 Downward Reestimates, Railroad Rehabilitation and Improvement Program, Federal Railroad Administration
- 2761.001 ✓ Family Housing Improvement Fund, Negative Subsidies
- 2761.003 ✓ Family Housing Improvement Fund, Downward Reestimates of Subsidies, Defense
- 2762.003 Title VI Indian Loan Guaranteed Receipt Account, Downward Reestimates of Subsidies
- 2763.003 ✓ Community Development Financial Institutions Fund, Downward Reestimates of Subsidies

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2767.003	Vocational Rehabilitation and Employment Direct Loan Financing, Department of Veterans Affairs, Downward Reestimates of Subsidies
2768.003	✓ Transportation Infrastructure Finance and Innovation Program, Interest on Downward Reestimates Subsidies, Federal Highway Administration
2769.003	✓ Downward Reestimates, Emergency Oil and Gas Guaranteed Loans
2771.003	✓ Air Transportation Stabilization Guaranteed Loan, Downward Reestimates of Subsidies
2772.003	✓ Defense Export Loan Guarantee, Downward Reestimates of Subsidies, Defense
2773.003	✓ Community Development Loan Guarantees, Downward Reestimates of Subsidies
2774.003	✓ Assistance to American Samoa, Direct Loan, Downward Reestimates of Subsidies
2775.003	✓ Debt Restructuring, Downward Reestimates of Subsidies
2781.001	✓ Federal Direct Student Loan Program, Negative Subsidies, Department of Education
2781.003	✓ Federal Direct Student Loan Program, Downward Reestimates of Subsidies, Department of Education
2785.003	✓ Loan Guarantees to Egypt Program Account, Downward Reestimates of Subsidies, Agency for International Development

2800-2900 REALIZATION UPON LOANS AND INVESTMENTS. Proceeds from the liquidation of, or realization upon, intangible assets, including the return to the Government of moneys previously invested, loaned, or advanced; and the sale, retirement, or cancellation of Government-owned stocks, bonds and securities.

***2810 Repayments of Capital Investment, Government-Owned Enterprises** (Capital Transfer Account).
Repayments of investment in corporations or other revolving funds that are wholly owned by the Government.

*2813	Repayment of Capital Stock (name of corporation)
*2814	Other Repayments of Investments and Recoveries (name of corporation or revolving fund) (To record repayments from revolving funds where receipts are derived primarily from outside the Government, other than those credited to account "2813," and repayments from revolving funds where receipts are derived primarily from within the Government.)

2830 Repayment of Capital Investment, Government-Sponsored Enterprises. Repayments of investment in enterprises not wholly-owned, but sponsored by, the United States. Includes investment in corporations partially owned by the United States and in international business enterprises such as International Monetary Fund and International Banks.

2831	Repayments of Subscriptions to the International Monetary Fund (not included in budget receipts)
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2860 Repayment of Foreign Loans. Repayment of loans to international organizations (other than business enterprises), foreign governments, and to individuals and private organizations specifically for use in foreign countries. Also includes repayment of all loans made in foreign currency.

2868	✓ Dollar Conversions of Foreign Currency Loan Repayments, Treasury
2869	✓ Repayment of loans and credits to foreign nations, Treasury

2870 Repayment of Loans or Advances to Trust Funds. Repayments of loans or advances to certain trust funds.

2871.001	✓ Repayment of Loans or Advances to the Extended Unemployment Compensation Account
2871.002	✓ Repayment of Loans or Advances to the Federal Unemployment Account
2874	✓ Boat Safety Payments, Coast Guard
2875	✓ Repayment of Advances, Black Lung Disability Trust Fund
2877	✓ Repayment of Advances, Railroad Retirement Account

*Identifies Capital Transfer Account.

2880 Repayments on Miscellaneous Recoverable Costs. Repayments on long-term receivables for Government expenditures that are required to be repaid, other than loans and investments provided for elsewhere. Also includes repayments on reimbursable construction costs and operation and maintenance charges that are not paid on a current basis.

2889 ✓ Repayments on Miscellaneous Recoverable Costs, Not Otherwise Classified, Energy

2890 Miscellaneous Repayments on Loans and Investments. All other repayments on loans and investments of the Government, including proceeds from the sale of securities.

2892 ✓ Proceeds of Sale of Chrysler Warrants, Treasury

2900 Repayments of Loans under Federal Credit Programs. This series of accounts is assigned for specific agency and program use and is not for general use.

2915 ✓ Repayments of Loans, Capital Contributions, Higher Educational Activities,
Department of Education

2917 ✓ Repayments of Loans from Local Educational Agencies, Environmental
Protection Agency

2941 ✓ Dollar Repayments of Loans, Agency for International Development

2950 ✓ Repayment of Advances and Loans to the District of Columbia, Treasury

2968 ✓ Repayment of Loans, Foreign Military Loan Liquidating Account, Funds
Appropriated to the President

3000 RECOVERIES AND REFUNDS. The return of monies paid to, but not due, the recipient; compensation for loss of or damage to property; and other recoveries and refunds.

3010 Compensation for Government Property Lost or Damaged. Payments for loss or damage to Government property.

3019 ✓ Recoveries for Government Property Lost or Damaged, Not Otherwise
Classified, Army, Navy, Air Force

3040 Recoveries Under Foreign Aid Programs. Amounts received from the operation of foreign aid programs. Includes such items as proceeds from the sale of material; U.S. share of foreign currency deposits by foreign governments under aid programs; and contributions by foreign governments for joint projects.

3041 ✓ Recoveries Under the Foreign Military Sales Program, Army, Navy, Air
Force, Defense

3042 ✓ Recoveries from the Polish American Enterprise Fund, Agency for
International Development

3090-3300 Miscellaneous Recoveries and Refunds. All other recoveries and refunds. Includes such items as refunds on empty containers; refunds of State and local taxes; refund of terminal leave compensation (if not credited to the applicable appropriation); recoveries of court costs; payments received by employees whose pay is disbursed by the Secretary of the Senate or Clerk of the House for services as a juror or witness; other compensation received by Federal employees from private sources; recoveries from contractors for additional work necessary to meet contract conditions; and recovery of payments based on fraudulent claims; airline penalties for changing reservations of Federal employees.

3091 ✓ Recoveries from Federal Agencies for Fire Fighting Services

3092 Recovery from Highway Trust Fund for Refunds of Taxes

3093 Recovery from Land and Water Conservation Fund for Refunds of Gasoline and
Floor Stock Taxes

3094 Recovery from Airport and Airway Trust Fund for Refunds of Taxes

3095 Recovery from Treasury-Managed Trust Funds Other Than Highway and
Airport for Refunds of Taxes

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3096	✓ Recovery of Beneficiary Overpayments from the Supplemental Security Income Program
3097.001	Recovery from the Black Lung Disability Trust Fund for Refunds of Taxes
3097.002	✓ Recovery from the Black Lung Disability Trust Fund of Payments Previously Made for the Black Lung Program
3098	✓ Recoveries and Refunds, State and Local Government Fiscal Assistance Trust Fund, Department of the Treasury
3099	✓ Miscellaneous Recoveries and Refunds, Not Otherwise Classified, Transportation, Treasury
3099.005	✓ Miscellaneous Recoveries and Refunds, Not Otherwise Classified, Reimbursement from the Panama Canal Commission
3100	✓ Prepayment Premiums, Federal Financing Bank, Treasury
3101	✓ Recoveries from Federal Agencies for Settlement of Claims for Contract Disputes
3102.001	✓ Recoveries from Federal Agencies Resulting from Reductions in the Civilian Salaries of Military Retirees, Federal Funds
3102.002	✓ Recoveries from Federal Agencies Resulting from Reductions in the Civilian Salaries of Military Retirees
3102.003	✓ Recoveries from Federal Agencies Resulting from Reductions in the Civilian Salaries of Military Retirees, Off-Budget Entities
3102.121	✓ Recoveries from Federal Agencies Resulting from Reduction in the Civil Salaries of Military Retirees, Federal Funds, Panama Canal Commission
3102.161	✓ Recoveries from Federal Agencies Resulting from Reductions in the Civilian Salaries of Military Retirees, Federal Funds, Federal Election Commission
3102.241	✓ Recoveries from Federal Agencies Resulting from Reductions in the Civilian Salaries of Military Retirees, Federal Funds, National Mediation Board
3103	✓ FFEL Guarantee Agency Reserve Recoveries, Department of Education
3105.001	✓ Quinquennial Adjustment for Military Service Credits, Federal Old Age Survivors Insurance
3105.002	✓ Quinquennial Adjustment for Military Service Credits, Federal Disability Insurance
3105.003	✓ Quinquennial Adjustment for Military Service Credits, Federal Hospital Insurance
3107	✓ Federal Share of Child Support Collections, Health and Human Services, ACF
3108	✓ Return of Contribution to International Buffer Stocks, Executive
3112	✓ Reimbursements from Federal Agencies for Payments Made as a Result of Discriminatory Conduct
3200	✓ Collections of Receivables from Canceled Accounts
3200.033	Collections of Receivables From Cancelled Accounts, United States Holocaust Memorial Museum
3210	✓ General Fund Proprietary Receipts, Defense Military, Not Otherwise Classified
3220	✓ General Fund Proprietary Receipts, Not Otherwise Classified, All Other
3220.077	General Fund Proprietary Receipts Not Otherwise Classified All Other, Millennium Challenge Corporation
3305	✓ Transfer of excess receipts to the General Fund
3306	✓ Transfer of excess receipts to the General Fund, Federal Fund Payments

3500/3800 CLEARING ACCOUNTS

F3500	Collections and/or Payments Default
F3502	IPAC Default
F3810	Undistributed Proceeds from Sale of Foreign Currency
F3820	Unidentified Cash Collections, Federal Tax Deposits, Internal Revenue Service
F3845	Proceeds of Sales, Personal Property
F3870	Undistributed Intragovernmental Payrolls, Health and Human Services
F3875	Budget Clearing Account (suspense)
F3880	Unavailable Check Cancellations and Overpayments (suspense)
F3885	Undistributed Intragovernmental Payments

SPECIAL FUND RECEIPT ACCOUNTS

5000.021	✓ Miscellaneous Interest, Reclamation Fund, Interior	43 USC 391
5000.024	✓ Royalties on Natural Resources, Reclamation Fund, Interior	43 USC 391
5000.025	✓ Sale of Timber and Other Products, Reclamation Fund, Interior	43 USC 391
5000.026	✓ Sale of Electric Energy, Bonneville Power Administration, Reclamation Fund, Interior	43 USC 391
5000.027	✓ Sale of Power and Other Utilities, Reclamation Fund, Energy	43 USC 502
5000.028	✓ Other, Reclamation Fund, Interior	43 USC 391
5000.029	✓ Sale of Public Domain, Reclamation Fund, Interior	43 USC 391
**5001.001	Forfeited Cash and Proceeds from Sales of Forfeited Property, Special Forfeiture Fund, Executive Office of the President	21 USC 1509(A)
**5001.002	Earnings on Investments, Special Forfeiture Fund, Funds Executive Office of the President	21 USC 1509d(b)
**5003.002	✓ Receipts from Mineral Leasing, Public and Acquired Military Lands (Act February 25, 1920 and December 17, 1981, as amended)	30 USC 191
5005.002	Land and Water Conservation Fund, Surplus Property Sales	16 USC 4601-5a
5005.003	Land and Water Conservation Fund, Motorboat Fuels Tax, National Park Service	16 USC 4601-5a
5005.004	✓ Land and Water Conservation Fund, Special Recreation Use Fees, National Park Service	16 USC 4601-5a
5005.007	Land and Water Conservation Fund, Rent Receipts Outer Continental Shelf Lands, National Park Service	16 USC 4601-5a
5005.008	Land and Water Conservation Fund, Royalty Receipts Outer Continental Shelf Lands, National Park Service	16 USC 4601-5a
**5005.009	Outer Continental Shelf Rents and Bonuses, LWCF Share from Certain Leases, National Park Service	P.L. 109-432, 120 Stat. 2922, 120 Stat. 3004, 120 Stat. 3006
**5005.010	Outer Continental Shelf Royalties, LWCF Share from Certain Leases, National Park Service	P.L. 109-432, 120 Stat. 2922, 120 Stat. 3004, 120 Stat. 3006
5007	✓ Special Recreation Use Fees, Army, Corps of Engineers, Civil	16 USC 4601-6a
5008.001	✓ National Forest Fund Receipts, Forest Service	16 USC 499
5009.001	✓ Forest Service Recreation User Fees, Forest Service	16 USC 4601-6a
**5010.001	✓ Recreation Fees for Collection Costs, Forest Service	107 Stat. 403
5011	✓ Special Recreation Use Fees, Bureau of Land Management, Interior	16 USC 4601-6a
5012	Licenses under Federal Power Act, Improvements of Navigable Water (100 percent)	16 USC 810
5013	✓ Licensee Benefit Charges	16 USC 803(f)
5014.001	✓ Department of Veterans Affairs Medical-Care Cost Recovery Fund	104 Stat. 1388-344
5015.001	Coal Mining Reclamation Fees, Office of Surface Mining Reclamation and Enforcement	30 USC 1231
5015.002	✓ Interest on Late Payment of Coal Mining Reclamation Fees, Office of Surface Mining Reclamation and Enforcement	30 USC 1231
5015.003	✓ Other, Office of Surface Mining Reclamation and Enforcement	30 USC 1231
5015.005	Donations for Mined Land Reclamation, Office of Surface Mining Reclamation and Enforcement	30 USC 1231
**5015.006	Coal Mining Reclamation Fees, Office of Surface Mining Reclamation and Enforcement	30 USC 1231
**5015.007	✓ Interest on Late Payment of Coal Mining Reclamation Fees, Office of Surface Mining Reclamation and Enforcement	30 USC 1231
**5015.008	✓ Other, Office of Surface Mining Reclamation and Enforcement	30 USC 1231

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**5015.009	✓ Earnings on Investments, Office of Surface Mining Reclamation and Enforcement	30 USC 1231
5016	✓ Receipts from Grazing, etc., Public Lands Outside Grazing Districts, Bureau of Land Management	43 USC 315i
**5017.001	✓ Service Charges, Deposits, and Forfeitures, Bureau of Land Management	43 USC 1735
**5018.001	✓ Deposits for Road Maintenance and Reconstruction, Tax Court	43 USC 1762c
**5019.001	✓ Users Charges for Telecommunications Services, Geological Survey	99 Stat. 1231
**5023.001	Fees for Independent Counsel, United States Tax Court	26 USC 7475
5024	Increment on Gold	31 USC 408b
**5026.001	Registry Fees, Appraisal Subcommittee	12 USC 3337
**5029.002	✓ Earnings on Investments, Federal Aid to 1975 Wildlife Restoration Fund	103 Stat. 1974
**5029.003	Federal Aid to Wildlife Restoration Fund 1975	103 Stat. 1974
5032	✓ Receipts from Grazing, etc., Public Lands Within Grazing Districts, Bureau of Land Management	43 USC 315i
**5038.001	✓ Rents and Charges for Quarters, National Biological Survey	5 USC 5911 note.
**5041.001	Fines, Penalties, and Forfeitures, Crime Victims Fund, Justice	42 USC 10601
**5041.003	✓ Payment from the General Fund, Crime Victims Fund, Justice	115 Stat. 2294
**5042.001	Forfeited Cash and Proceeds from the Sale of Forfeited Property, Justice	28 USC 524
**5042.002	✓ Earnings on Investments, Assets Forfeiture Fund, Justice	28 USC 524
5044	✓ Receipts from Grazing, etc., Public Lands Within Grazing Districts, Miscellaneous, Bureau of Land Management	43 USC 315i
5045	✓ Receipts from Oil and Gas Leases, National Petroleum Reserve in Alaska, Minerals Management Service	42 USC 6508
**5045.001	✓ Receipts from Oil and Gas Leases, National Petroleum Reserve in Alaska, Minerals Management Service	65 Stat. 252 42 USC 6508
**5048.001	✓ Rents and Charges for Quarters, Bureau of Land Management	98 Stat. 1874
**5049.001	✓ Rents and Charges for Quarters, National Park Service	98 Stat. 1874
**5050.001	✓ Rents and Charges for Quarters, United States Fish and Wildlife Service	98 Stat. 1874
**5051.001	✓ Rents and Charges for Quarters, Bureau of Indian Affairs	98 Stat. 1874
**5052.001	✓ Rents and Charges for Quarters, Interior, Office of Inspector General	98 Stat. 1874
**5053.001	✓ Rents and Charges for Quarters, Office of Youth Programs, Bureau of Reclamation	98 Stat. 1874
**5055.001	✓ Rents and Charges for Quarters, Geological Survey	98 Stat. 1874
**5056.001	✓ Fee Collection Support, Public Lands, Bureau of Land Management	107 Stat. 403
**5057.001	✓ Support, National Park System, National Park Service	107 Stat. 403
**5058.001	✓ Receipts from Operations of North Platte Project (Gering and Fort Laramie, Goshen, and Pathfinder Irrigation Districts), Bureau of Reclamation	66 Stat. 755
**5063.001	Deposits, Civil Penalties, Office of Surface Mining Reclamation and Enforcement	101 Stat. 1329-226, 227
5066.001	✓ Hydraulic Mining in California, Tax, Debris Reservoirs	33 USC 683
5066.002	✓ Hydraulic Mining in California, Water Storage and Use of Facilities, Debris Reservoirs	33 USC 683
**5070.001	Deposits, Perishable Agricultural Commodities Act Fund, Agricultural Marketing Service	7 USC 499c(b)
**5070.002	✓ Earnings on Investments, Perishable Agricultural Commodities Act, Agricultural Marketing Service	7 USC 499c(5)
**5070.003	✓ General Fund Payment, Perishable Agricultural Commodities Act Fund, Agricultural Marketing Service	114 Stat. 399, Sec. 203(a)
**5071.001	✓ Rents and Charges for Quarters, Indian Health Services	98 Stat. 1874
5072	✓ Fees, Operation and Maintenance of Recreation Facilities, Forest Service	101 Stat. 1330-265
**5073.001	Fees for Bankruptcy Oversight, United States Trustee System Fund, Justice	28 USC 589a
**5073.002	✓ Earnings on Investments, United States Trustee System Fund, Justice	28 USC 589a
**5075.001	Contributions, Oliver Wendell Holmes Devise Fund, Library of Congress	69 Stat. 533
**5075.002	✓ Earnings on Investments, Oliver Wendell Holmes Devise Fund, Library of Congress	96 Stat. 1133
**5076.001	✓ Delaware Water Gap Route 209 Commercial Operations Fees, National Park Service	97 Stat. 329

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5078	✓ Fees, National Park System Visitor Facilities Fund, National Park Service	16 USC 1966
**5080.001	Gifts to the United States To Reduce Debt Held by the Public, Bureau of the Public Debt	31 USC 3113
**5080.003	Receipts from General Fund To Reduce Debt Held by the Public, Bureau of the Public	31 USC 3113
**5081.001	Presidential Election Campaign Fund	26 USC 9006
**5083.001	United States Capitol Police Memorial Fund, House of Representatives	112 Stat. 1250
**5087.001	✓ Immigration User Fee	100 Stat. 3341-53;55
5087.003	Immigration User Fees, Department of Homeland Security	116 Stat. 2135
**5089.001	✓ Land Border Inspection Fees, Justice	105 Stat. 2121
5090	✓ Receipts from Leases of Lands Acquired for Flood Control, Navigation, and Allied Purposes	33 USC 701c-3
**5091.001	✓ National Wildlife Refuge Fund, United States Fish and Wildlife Service	16 USC 715s
**5092.001	✓ Proceeds from Sales, Water Resource Development Projects, United States Fish and Wildlife Service	16 USC 460d
**5095.001	✓ Sale of Hunting and Fishing Permits, Military Reservations	16 USC 670b
**5098.001	✓ Restoration, Rocky Mountain Arsenal	100 Stat. 4003
**5099.001	Deposits, Reimbursement to State and Local Law Enforcement Agency, Internal Revenue Service	102 Stat. 4507
**5100.001	Filing Fees, the Judiciary	28 USC 1931nt
**5101.001	Registry Administration Account, the Judiciary	28 USC 2041nt
5105	Licenses under Federal Power Act from Public Lands and National Forests, Payment to States (37-1/2 percent)	16 USC 810
5106.001	✓ H-1B Nonimmigrant Petitioner Account, Department of Homeland Security	8 USC 1356
5107	✓ Recreation, Entrance and Use Fees, National Park Service	101 Stat. 1330-264, 267
5108	✓ Recreation, Entrance and Use Fees, Bureau of Land Management	101 Stat. 1330-264, 267
**5109.001	✓ Recreation Enhancement Fee Program, Bureau of Reclamation	PL 108-447, Sec. 807
**5110.001	✓ Recreational Enhancement Fee Program, National Park Service	P.L. 108-447, Sec. 807
**5113.001	Practice Registration Fees, United States Court of Appeals for Veterans Claims	38 USC 4085
**5114.001	✓ Proceeds from Sale of Property, Judiciary Automation Fund, the Judiciary	28 USC 612
**5114.003	✓ Advances and Reimbursements, Judiciary Automation Fund, the Judiciary	28 USC 612
**5116.001	✓ Fisherman's Protective Fund, State	22 USC 1972
**5120.001	Fees for Fishermen's Contingency Fund	43 USC 1842, 96 Stat 143; 145
**5120.002	Earnings on investments, Fishermen's Contingency Fund	43 USC 1842
**5121.001	✓ Fees Collected, Fishermen's Guaranty Fund, State	22 USC 1977
**5121.002	✓ Earnings on Investments, Fishermen's Guaranty Fund, State	22 USC 1977
**5122.001	Fees for Foreign Fishing Observer Fund	16 USC 971i
**5122.002	Earnings on Investments, Foreign Fishing Observer Fund	16 USC 971i
5125	Licenses under Federal Power Act, Improvements of Navigable Waters, Maintenance and Operation of Dams, etc., (50 percent)	16 USC 803(f), 810
**5126.001	✓ Breached Bond/Detention Fund, Justice	106 Stat. 1843
5127	✓ Patent and Trademark Surcharge Fund	104 Stat. 2106
5128	✓ Receipts from Sale of Public Lands, Clark County, Nevada, Bureau of Land Management (see 5129 for special account)	94 Stat. 3382-2(d)(1)
**5129.001	✓ Receipts from Clark County, Nevada Land Sales, 15-Percent Fund, Bureau of Land Management (see 5128 for special account)	94 Stat. 3382-2(d)
**5130.001	✓ Revenues, Indian Arts and Crafts Board	25 USC 305c
**5131.001	✓ Diversion Control Fee Account, Justice	106 Stat. 1843
5132	✓ Grazing Fees for Range Improvements, Taylor Grazing Act, as amended	43 USC 315
5133	✓ Sale of Public Land and Materials, 5-Percent Fund to States	65 Stat. 252

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5134	✓ Moneys Due Oklahoma from Royalties, Oil and Gas, South Half of Red River, Act, Minerals Management Service, March 4, 1923, As Amended	30 USC 355(b)
**5134.001	✓ Moneys Due Oklahoma from Royalties, Oil and Gas, South Half of Red River, Minerals Management Service	65 Stat. 252 42 USC 6508
5135	✓ Fees from Leased Grazing Lands, Pierce Act	65 Stat. 252
**5137.001	Migratory Birds Hunting Stamps	16 USC 718d
**5137.002	Import Duties on Arms and Ammunition	100 Stat. 3584-3586
**5137.003	✓ Entrance Fees, Refugee Units	100 Stat. 3584-3586
5138	Tax on Fishing Rods, Creels, Reels, Artificial Lures, Baits, and Flies	16 USC 777b
5140	Historic Preservation Fund, Receipts, Outer Continental Shelf Lands	16 USC 470h
**5141.003	National Indian Gaming Commission, Gaming Activity Fees, Interior	25 USC 2717a
5143	✓ Payment from the General Fund, Cooperative Endangered Species Conservation Fund	16 USC 1535
5144	✓ Payment for Space and Services	31 USC 782
**5145.001	✓ Cooperative Research and Development Agreements, National Institutes of Health	15 USC 3710a
**5146.001	✓ Cooperative Research and Development Agreements, Centers for Disease Control	15 USC 3710a
**5147.001	✓ Cooperative Research and Development Agreements, Alcohol, Drug Abuse, and Mental Health Administration	15 USC 3710a
**5148.001	✓ Cooperative Research and Development Agreements, Food and Drug Administration	15 USC 3710a
**5150.001	✓ Donations to the Wildlife Conservation and Appreciation Fund, U.S. Fish and Wildlife Service	106 Stat. 5098
**5151.001	✓ Sale and Rent of Real Property, International Center, Washington, D. C., State	82 Stat. 959
**5151.003	✓ Federal Payment, International Center, Washington, D. C., State	82 Stat. 959
**5155.001	✓ Payment to Panama Canal Commission Compensation Fund	22 USC 3715
**5155.002	✓ Interest on Investment, Panama Canal Commission Compensation Fund	22 USC 3715
**5157.001	Donations for Express Purposes, Lahontan Valley and Pyramid Lake Fish and Wildlife Fund	104 Stat. 3312, Sec. 206(f)
**5157.003	✓ Transfer from Pyramid Lake Paiute Fund	104 Stat. 3315, Sec. 208(a)
**5157.004	✓ State Cost Sharing, Lahontan Valley and Pyramid Lake Fish and Wildlife Fund	104 Stat. 3311, Sec. 206(d)
5157.045	✓ Miscellaneous Fees, Lahontan Valley and Pyramid Lake Fish and Wildlife Fund	104 Stat. 3305; 3306; 3307
5157.050	General Donations, Lahontan Valley and Pyramid Lake Fish and Wildlife Fund	104 Stat. 3312, Sec. 206(f)
**5159.001	Recreation User Fees, National Park Service	107 Stat. 403
5161	Agricultural Quarantine Inspection User Fee Account, Animal and Plant Health Inspection Service	104 Stat. 4069
**5161.001	Agricultural Quarantine Inspection User Fee Account, Animal and Plant Health Inspection Service	109 Stat. 306-307
**5162.001	Contributions, National Commission on Agricultural Trade and Export Policy	7 USC 1291nt
**5163	Park Buildings Lease and Maintenance Fund, National Park Service	112 Stat. 3522, Sec. 802(5)(A)
**5163.001	Rental Payments, Park Buildings Lease and Maintenance Fund, National Park Service	112 Stat. 3522, Sec. 802(5)(A)
**5164.001	✓ Transportation Systems Fund, National Park Service	112 Stat. 3518
**5165.001	✓ Forest Ecosystems Health and Recovery-Disposal of Salvage Timber, Bureau of Land Management	106 Stat. 1376
**5166.001	✓ Payments of Funds from Corps of Engineers, Interior	106 Stat. 960
**5166.002	✓ Earnings on Investment, CWFS	106 Stat. 960
**5166.003	✓ Earnings on Investments, Other, CWFS	106 Stat. 960
**5169.001	✓ Concessioner Improvement Accounts Deposit, National Park Service	16 USC 20
5171	National Recreational Boating Safety and Facilities Improvement Fund	46 USC 1479a

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5172	✓ Pipeline Safety User Fees, Pipeline and Hazardous Materials Safety Administration	118 Stat. 2424
**5173.001	Donations, Central Valley Project Restoration Fund, Bureau of Reclamation	106 Stat. 4726
5173.003	✓ Revenue, Central Valley Project Restoration Fund, Bureau of Reclamation	106 Stat. 4726
**5174.001	State Contributions to Principal, Utah Reclamation Mitigation and Conservation Account	106 Stat. 4649(b)(1)
**5174.002	✓ Interest on Principal, Utah Reclamation Mitigation and Conservation Account	106 Stat. 4649 (c)(1)
**5174.004	✓ Contributions from Project Beneficiaries (DISTRICT), Utah Reclamation Mitigation and Conservation Account	106 Stat. 4649 (b)(3)
**5174.005	✓ Contributions from Project Beneficiaries (WAPA), Utah Reclamation Mitigation and Conservation Account	106 Stat. 4649 (b)(3)
**5174.006	✓ Annual Appropriations for Commission, Utah Reclamation Mitigation and Conservation Account	106 Stat. 4649 (b)(4)
**5175.001	Fees from Jukebox and Cable Television, Copyright Office, Library of Congress	17 USC 111,119
**5175.002	✓ Earnings on Investments, Copyright Office, Library of Congress	17 USC 111,119
**5177.001	✓ International Litigation Fund, Department of State	108 Stat. 392
5178.001	✓ Falcon and Amistad Operation and Maintenance Fund, Department of Energy	108 Stat. 457
5180	Alternative Fuels Production, Department of Energy	42 USC 5915
5182.001	Strategic Petroleum Reserve	42 USC 6240 note
**5183.001	Universal Service Fund, Federal Communications Commission	110 Stat. 71
**5183.003	✓ Universal Service Fund, Federal Communications Commission	110 Stat. 71
**5183.004	✓ Net Income From Sale of Non-Federal Investments, Universal Service Fund, Federal Communications Commission	110 Stat. 71
**5183.005	✓ Return of Capital From Sale of Non-Federal Investments, Universal Service Fund, Federal Communications Commission	110 Stat. 71
**5184.001	✓ User Fee, Automated Tariff Filing and Information System, Fund, Federal Maritime Commission	106 Stat. 4910-4913
**5184.003	Civil Penalties, Automated Tariff Filing and Information System Fund, Federal Maritime Commission	106 Stat. 4910-4913
**5184.004	✓ Repayable Advance from the General Fund, Federal Maritime Commission	106 Stat. 4910-4913
5185.001	✓ Deposits to Kaho Olawe Island Conveyance, Remediation, and Environmental Restoration Fund	107 Stat. 1483
**5187.001	✓ Defense Cooperation Account	105 Stat. 873
**5187.002	✓ Earnings on Investments, Defense Cooperation Account	105 Stat. 873
5188.017	✓ Disposal of Department of Defense Real Property for Navy	40 USC 485(h)(2)(A)(B)
5188.021	✓ Disposal of Department of Defense Real Property for Army	40 USC 485(h)(2)(A)(B)
5188.057	✓ Disposal of Department of Defense Real Property for Air Force	40 USC 485(h)(2)(A)(B)
5188.097	✓ Disposal of Department of Defense Real Property for Defense Agencies	40 USC 485(h)(2)(A)(B)
5189.017	✓ Lease of Department of Defense Real Property for Navy	40 USC 485(h)(2)(A)(B)
5189.021	✓ Lease of Department of Defense Real Property for Army	40 USC 485(h)(2)(A)(B)
5189.057	✓ Lease of Department of Defense Real Property for Air Force	40 USC 485(h)(2)(A)(B)
5189.097	✓ Lease of Department of Defense Real Property for Defense Agencies	40 USC 485(h)(2)(A)(B)
5190.001	✓ Panama Canal Commission Fund, Tolls and Other Revenue	31 6522, 3711, 3721
5190.002	✓ Panama Canal Commission Fund, Payments from Panama Canal Company	31 6522, 3711, 3721
5193.001	✓ Deposits, Department of Defense Overseas Military Facility Investment Recovery Account	10 USC 2667(d)(1)(B)

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5193.017	✓ Deposits, Department of Defense Overseas Military Facility Investment Recovery Account for Navy	10 USC 2667(d)(1)(B)
5193.021	✓ Deposits, Department of Defense Overseas Military Facility Investment Recovery Account for Army	10 USC 2667(d)(1)(B)
5193.057	✓ Deposits, Department of Defense Overseas Military Facility Investment Recovery Account for Air Force	10 USC 2667(d)(1)(B)
5193.097	✓ Deposits, Department of Defense Overseas Military Facility Investment Recovery Account for Defense	10 USC 2667(d)(1)(B)
**5194.001	✓ Royalties for Use of Department of Defense, Military Insignia and Trademarks	106 Stat. 2388
5195.001	✓ Proceeds from the Transfer or Disposition of Commissary Facilities	105 Stat. 1344
5195.003	✓ Proceeds from the Transfer or Disposition of Commissary Facilities	117 Stat. 1523 Sec. 655
**5197.001	✓ Payments from Tribal Economic Recovery Funds, Bureau of Indian Affairs	106 Stat. 4732-4734
**5197.002	✓ Earnings on Investments, Tribal Economic Recovery Funds, Bureau of Indian Affairs	106 Stat. 4732-4734
**5198.001	✓ Natural Resource Damage Assessment and Restoration Fund, U.S. Fish and Wildlife Service, Interior	105 Stat. 1715-1716
**5198.002	✓ Earnings on Investments, Natural Resource Damage Assessment and Restoration Fund, U.S. Fish and Wildlife Service, Interior	105 Stat. 1715-1716
**5199.001	Donations, Rhinoceros and Tiger Conservation Fund, Fish and Wildlife Service	16 USC 5305; 5306
**5199.003	✓ Payments, Rhinoceros and Tiger Conservation Fund, Fish and Wildlife Service	16 USC 5305; 5306
**5201.001	✓ National Forests Fund, Payments to States, Forest Service	16 USC 500
**5201.003	✓ Federal Payment, Payments to States, National Forest Fund, Forest Service	16 USC 500
**5202.001	✓ Timber Roads, Purchaser Elections, Forest Service	16 USC 472(I)(2)
**5203.001	✓ National Forests Fund, Roads and Trails for States, Forest Service	16 USC 501
**5204.001	✓ Timber Salvage Sales, Forest Service	16 USC 472(a)
**5205.001	✓ Federal Payment to the Native American Institutions Endowment Fund	109 Stat. 4049
**5205.002	✓ Earnings on Investments, Native American Institutions Endowment Fund	109 Stat. 4049
**5206.001	✓ Deposits, Brush Disposal, Forrest Service	16 USC 490
5207	✓ Receipts, Range Betterment Fund, Forest Service	16 USC 580h
5208.001	✓ National Forests Lands under Special Acts, Forest Service	96 Stat. 1984
5209.001	30 Percent of Customs Duties, Funds for Strengthening Markets, Income and Supply (Section 32), Agricultural Marketing Service	7 USC 612c
**5209.003	✓ General Fund Payment, Funds for Strengthening Markets, Income and Supply (Section 32), Agricultural Marketing Service	114 Stat. 400, Sec. 203(d)
5210	70 Percent of Customs Duties on Wool, Reimbursement for Costs of National Wool Act, Consolidated Farm Service Agency	7 USC 1784
5212.001	✓ Receipts for Construction of Administrative Improvements - Arizona Land Conveyance, Forest Service	94 Stat. 3372
5212.003	✓ Receipts for Construction of Administrative Improvements -Taos, New Mexico, Land Conveyance, Forest Service	107 Stat. 1371
**5213.001	✓ National Forests Fund, Payment to Minnesota (Cook, Lake, and Saint Louis Counties), Forest Service	16 USC 577g, 577g-1
**5214.001	✓ Royalties from Character Merchandising, Forest Service	31 USC 488a
**5215.001	✓ Forfeitures and Recoveries, Forest Service Lands, Forest Service	16 USC 579c
**5216.001	Land Acquisition Proceeds for Exchanges, Acquisition of Lands To Complete Land Exchanges, Forest Service	119 Stat. 563, Sec. 505(a)
5216.003	✓ Facility Realignment and Enhancement Receipts, Acquisition of Lands To Complete Land Exchanges, Forest Service	16 USC 484a
5216.004	✓ Facility Realignment and Enhancement Receipts, Acquisition of Lands to Complete Land Exchanges, Forest Service	16 USC 484a
**5217.001	✓ Tongass Timber Supply, Forest Service	16 USC 539d, 539e
**5219.001	✓ Operation and Maintenance of Quarters, Forest Service	5 USC 5911nt
**5220.001	✓ Resource Management Timber Receipts, Forest Service	102 Stat. 1809
5221	✓ ARS Land Sale, Agricultural Research Service	101 Stat 1329-417
**5223.001	✓ Quinault Special Management Area, Forest Service	102 Stat. 3328
**5224.001	✓ Strawberry Valley Land Transfer, Forest Service	102 Stat. 2828; 2829

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5225.001	✓ Pacific Yew, Forest Service	106 Stat. 862
5226	✓ Revenues for Enrichment of Uranium, Department of Energy	95 Stat. 1143, 1144
**5227.001	✓ Fees for Disposal of Spent Nuclear Fuel, Nuclear Waste Fund	42 USC 10222
**5227.002	✓ Earnings on Investments, Nuclear Waste Fund	42 USC 10222
5228.001	✓ Miscellaneous Revenues for Departmental Administration, Department of Energy	95 Stat. 1142
5228.002	✓ Incremental Revenues for Departmental Administration, Department of Energy	97 Stat. 256
5230	✓ Revenue from Fees and Services, Federal Energy Regulatory Commission, Department of Energy	97 Stat. 256
**5231.001	Assessment, Decontamination, Decommissioning Services, Department of Energy	106 Stat. 2953
**5231.002	✓ Earnings on Investment, Department of Energy	106 Stat. 2953
**5231.003	✓ Foreign Fees, Department of Energy	106 Stat. 2953
**5231.004	✓ General Fund Payment, Defense, Department of Energy	106 Stat. 2953
**5232.001	✓ Land Sales, Southern Nevada Public Land Management	112 Stat. 2345
**5232.002	✓ Earnings on Investment, Southern Nevada Public Land Management	112 Stat. 2346
**5233.001	✓ Everglades Restoration Account, Office of the Secretary	110 Stat. 888, Sec. 390 (f)
**5240.001	✓ Deposits, Operation and Maintenance, Indian Irrigation Systems	25 USC 385a
**5240.002	✓ Earnings on Investments, Operation and Maintenance, Indian Irrigation Systems	25 USC 385a
5241	Fines, Penalties, and Forfeitures, Migratory Bird, North American Wetlands Conservation Fund, United States Fish and Wildlife Service	103 Stat. 1974; 1975
**5242.001	✓ Alaska Resupply Program, Bureau of Indian Affairs	105 Stat. 1007
**5243.001	✓ National Forest Fund, Payments to States, Mineral Management Service	16 USC 500, 30 USC 355(b)
5244.001	✓ Fees From the Sale of Surplus Vessels, NPS	108 Stat. 4776
5247.001	✓ Filming and Special Use Fee Program, National Park Service	114 Stat. 314
5248.001	✓ Receipts from Leases of Lands Acquired for Flood Control Navigation and Allied Purposes, Minerals Management Service	30 USC 355b, 33 USC 701c-3
**5249.001	✓ Timber Sales Pipeline Restoration Fund, Bureau of Land Management	110 Stat. 1326-206
5250	✓ Receipts, Transportation Audit Contracts and Contract Administration, General Services Administration	99 Stat. 373
**5252.001	✓ Recreation Fee Enhancement Program, U.S. Fish and Wildlife Service	118 Stat. 3388, Sec. 807
5253	✓ Disposal of Surplus Real and Related Personal Property, Operating Expenses, General Services Administration	16 USC 460 1-5
5254.001	✓ Receipts of Rent, Leases and Lease Payments for Government-Owned Real Property, General Services Administration	40 USC 485
5254.002	✓ Other Receipts, Surplus Real and Related Personal Property, General Services Administration	40 USC 485
5254.003	✓ Transfers of Surplus Real and Related Personal Property Receipts, General Services Administration	40 USC 485
5255	✓ Receipts for Operating Expenses for Property Management and Disposal Service	81 Stat. 347
**5260.001	✓ Federal Land Disposal Account, Bureau of Land Management	114 Stat. 616, Sec. 206(a)
**5262.001	✓ National Park Passport Program, National Park Service	112 Stat.3518, Sec. 601(2)
**5264.001	✓ Timber Sales Pipeline Restoration Fund, Forest Service	110 Stat 1321-206
**5265.001	✓ Federal Funds Payments, Tribal Special Fund, Office of the Special Trustee for American Indians	25 USC 161-162
**5265.002	✓ Federal Funds Payments, Tribal Special Fund, Office of the Special Trustee for American Indians	25 USC 161-162
**5265.003	✓ Interest on Investment in GSEs, Tribal Special Fund, Office of the Special Trustee for American Indians	25 USC 161-162
**5265.004	✓ Return of Principle from Private Sector Investments, Tribal Special Fund, Office of the Special Trustee for American Indians	25 USC 161-162

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**5265.005	✓ Miscellaneous Sales of Assets, Tribal Special Fund, Office of the Special Trustee for American Indians	25 USC 161-162
**5268.001	✓ Recreation Fee Demonstration Program, Forest Service	16 USC 460 1-6a
**5270.001	Interstate Land Sales Fund, Housing and Urban Development	15 USC 1704(b)
**5271.001	Inspection Fees, Mobile Home Inspection Monitoring Protection, Housing and Urban Development	42 USC 5419
5272.001	✓ Federal Housing Enterprises Oversight Fund	12 USC 4516
5276	✓ SPR Operating Fund, Department of Energy	110 Stat. 3009-211
**5277.001	✓ MNP Rental Fee Account, Forest Service	110 Stat. 602
5278.001	✓ Midewin National Tallgrass Prairie Restoration Fund, Forest Service	110 Stat. 602
5279.001	✓ Concessions Fees and Volunteer Services, Agricultural Research Service	20 USC 194
**5279.003	✓ Concessions Fees and Volunteer Services, Agriculture Research Service	111 Stat. 585
**5280.001	✓ Nuclear Facilities Fees Fund, Nuclear Regulatory Commission	101 Stat. 1329-128
**5282.001	✓ Fees for Training and Planning, Emergency Preparedness Grant, Pipeline and Hazardous Materials Safety Administration	118 Stat. 2424
**5283.001	Gifts, Marine Mammal Unusual Mortality Event Fund, National Oceanic and Atmospheric Administration	106 Stat. 5064
**5283.003	✓ Payments from the General Fund, Marine Mammal Unusual Mortality Event Fund, National Oceanic and Atmospheric Administration	106 Stat. 5064
**5284.001	Permit Title Registration Fee, Limited Access System Administration Fund, National Oceanic and Atmospheric Administration	110 Stat. 3591-3592
**5284.002	✓ Interest on Investment, Limited Access System Administration Fund, National Oceanic and Atmospheric Administration	110 Stat. 3591-3592
**5285.001	✓ Reserve Account, Department of Defense, Forest Products Program	98 Stat. 1522, 1523
**5286.001	✓ Fees Collected for Use of National Science Center Facilities	99 Stat. 763, 764
**5287.001	✓ Medical Care Collections Fund, Department of Veterans Affairs	111 Stat. 668
**5287.003	✓ Medical Care Collections Fund, First Party Collections, Department of Veterans Affairs	38 USC 1710 (f)(1)
**5287.004	✓ Medical Care Collections Fund, Third Party Collections, Department of Veterans Affairs	38 USC 1729 (a)(1)
**5287.005	✓ Medical Care Collections Fund, Asset Sales, Department of Veterans Affairs	117 Stat. 482, 38 USC 1729A, 1729B
**5287.006	✓ Parking Fee, Medical Care Collections Fund, Department of Veterans Affairs	117 Stat. 482, 38 USC 1729A, 1729B
**5287.007	✓ Compensated Work Therapy, Medical Care Collections Fund, Department of Veterans Affairs	117 Stat. 482, 38 USC 1729A, 1729B
**5287.008	✓ Payments from Compensation and Pension, Medical Care Collections Fund, Department of Veteran Affairs	117 Stat. 482, 38 USC 1729A, 1729B
**5287.009	✓ Medical Care Collections Fund, Long-Term Care Copayments, Department of Veterans Affairs	117 Stat. 482, 38 USC 1729A, 1729B
**5287.010	✓ Medical Care Collections Enhanced-Use Lease Proceeds, Department of Veterans Affairs	117 Stat. 482, 38 USC 1729A, 1729B
5289.001	✓ Proceeds from the Sale of Weeks Island Oil, SPR Decommissioning Fund, Energy	110 Stat. 33, Sec. 125
5293	✓ Licensing and Other Services, Environmental Protection Agency	42 USC 7503nt
5294.001	✓ Sale of Natural Gas and Oil Shale, 1N3, Bureau of Land Management, Department of the Interior	111 Stat. 2059, Sec. 743(f)
5295	✓ Environmental Services, Environmental Protection Agency	104 Stat. 2504
5297.001	Exxon Valdez Settlement Fund Environmental Protection Agency	106 Stat. 1603
5300.001	✓ FHA Mutual Mortgage Insurance Guaranteed Loans, Negative Subsidies	2 USC 661d
5300.004	✓ FHA Mutual Mortgage Insurance Guaranteed Loans, Subsidy Balance Transfer	2 USC 661d
5301.001	✓ GNMA Guarantees of Mortgage-Backed Securities, Guaranteed Loans, Negative Subsidies	2 USC 661d
5336.001	✓ Defense Export Loan Guarantees, Negative Subsidies	2 USC 661d
5336.003	✓ Defense Export Loan Guarantees, Downward Re-Estimates of Subsidies	2 USC 661d

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5351.001	✓ Sale of Property, Lorton Correctional Complex, General Services Administration	112 Stat. 2681-602
5357.001	Arms Initiative Loan Guarantee, Downward Re-estimates and Negative Subsidies, Army	10 USC 2501
**5358.001	✓ Pharmaceutical Copayment, Veterans Health Services	113 Stat. 1561
**5358.003	✓ Enhanced-Use Lease Proceeds, Veterans Health Services	113 Stat. 1561
**5358.004	✓ DOD Tricare Reimbursement, Veterans Health Services Improvement Fund	113 Stat. 1561
**5360.001	✓ Charges, User Fees and Natural Resource Utilization, Land Between the Lakes, Forest Service	112 Stat. 2681-315
**5361.001	✓ Deposits for Administration of Rights-of-Way and Other Land Uses Fund, Forest Service	113 Stat. 1501A-196, Sec. 331
**5362.002	✓ Interest on Investments, Environmental Restoration Fund, National Oceanic and Atmospheric Administration	111 Stat. 1608
**5363.001	✓ Miscellaneous Collections, Valles Caldera Fund, Forest Service	114 Stat. 605
**5363.002	✓ Earnings on Investments, Valles Caldera Fund, Forest Service	114 Stat. 605
**5364.001	Gifts and Contributions, National Veterans Business Development Corporation	15 USC 657c(d)(a)
**5364.003	✓ Transfer from Small Business Administration, National Veterans Business Development Corporation, 2001	15 USC 657c(k)(l)
5365.001	✓ Vietnam Debt Repayment Fund, Vietnam Education Foundation	114 Stat. 2763A-256
**5365.003	Gifts and Donations, Vietnam Education Foundation	114 Stat. 2763
**5369.003	✓ Sale of Northeast Home Heating Oil Reserve, Department of Energy	42 USC 6250c
**5374.001	Registration Service Fees, Pesticide Registration Fund, Environmental Protection Agency	118 Stat. 427
**5374.002	Interest on Investments, Pesticide Registration Fund, Environmental Protection Agency	118 Stat. 427
**5381.001	Receipts, Acquisition Workforce Training Fund, General Services Administration	117 Stat. 1664
**5384.001	Payments from HI, Stabilization Fund	117 Stats. 2447 and 2185
**5384.003	Payments from SMI, Stabilization Fund	117 Stats. 2447 and 2185
**5385.001	Fees, Aviation Security Capital Fund, Transportation Security Administration, Department of Homeland Security	117 Stat. 2567(h)(1)
5387.001	Flight Training Background Check Fee Account, Transportation Security Administration, Department of Homeland Security	117 Stat. 2572; Sec. 612 (44939)(g)(1)(2)(A)(B)
5389.001	H-1B and L Fraud Prevention and Detection Account, Citizenship and Immigration Services, Department of Homeland Security	118 Stat. 3357; Sec. 426(b)(1)
**5390.001	Unclaimed Checkpoint Money, Transportation Security Administration, Department of Homeland Security	118 Stat. 1317-1318, Sec. 515(a)
**5391.001	Postal Service Contributions for Benefits Accruing to Current Workers, Office of Personnel Management	P.L. 109-435
**5391.002	Earning on Investments, Postal Service Contributions for Retiree Health, Office of Personnel Management	P.L. 109-435
**5391.003	Postal Service Contributions for Benefits for Current Retirees, Office of Personnel Management	P.L. 109-435
**5391.004	Transfer from Civil Service Fund to Excess Postal Pension, Retiree Health Benefits, Office of Personnel Management	P.L. 109-435
**5391.005	Transfer from Postal Service Fund 2006 Escrow Amounts, Retiree Health Benefits Fund, Office of Personnel Management	P.L. 109-435
**5392.001	✓ Lease of Land and Buildings, National Cemetery Administration Facilities Operation Fund, Department of Veterans Affairs	118 Stat. 3623
**5394.017	Cash Equalization Proceeds From Acquisition of Facilities, Navy	118 Stat. 2127, Sec. 18240(c)(2)
**5394.021	Cash Equalization Proceeds From Acquisition of Facilities, Army	118 Stat. 2127, Sec. 18240(c)(2)

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**5394.057	Cash Equalization Proceeds From Acquisition of Facilities, Air Force	118 Stat. 2127, Sec. 18240(c)(2)
**5394.097	Cash Equalization Proceeds From Acquisition of Facilities, Defense	118 Stat. 2127, Sec. 18240(c)(2)
**5395.001	Collections, Foreign Service National Contractors Separation Liability Fund, Peace Corps	P.L. 110-86
**5396.001	Digital Television Transition and Public Safety Fund, National Telecommunications and Information Administration	120 Stat. 22, Sec 3004(E)(i)
**5397.001	✓ White Pine County Special Account, 85% Federal Share of Receipts, Bureau of Land Management	P.L. 109-423, 120 Stat. 3030
**5407.001	Sallie Mae Assessments	110 Stat. 3009-285
5409	✓ Railroad Safety Inspection Fees, Federal Railroad Administration	104 Stat. 1388-359
5412.001	✓ Fees for Glacier Bay National Park, National Park Service	110 Stat. 4185, Sec. 703
**5413.001	✓ Recreation Enhancement Fee Program, Bureau of Land Management	P.L. 108-447, Sec. 807
**5415.001	✓ Fees for Services, Environmental Dispute Resolution Fund	112 Stat. 10
**5415.002	✓ Interest on Investments, Environmental Dispute Resolution Fund	112 Stat. 10
5419.001	✓ State Supplemental Fees, Social Security Administration	111 Stat. 596(a)(4)(b)
**5422.001	Aviation user Fees, Overflight Fees, Federal Aviation Administration	110 Stat. 3247-48, Sec. 276
**5422.003	✓ Property Disposal or Lease Proceeds, Aviation User Fees, Federal Aviation Administration, Transportation	P.L. 104-264, 110 Stat. 3249, 49 USC 41742
**5425.001	Court Award, OCS Rent and Bonuses, Environmental Improvement and Restoration Fund, Minerals Management Service	111 Stat. 1607, Sec. 401 (a)
**5425.002	✓ Interest Earned, Environmental Improvement and Restoration Fund, Minerals Management Service	111 Stat. 1607, Sec. 401 (a)
**5425.003	Court Award, OCS Escrow Account, Interest, Environmental Improvement and Restoration Fund, Minerals Management Service	111 Stat. 1607, Sec. 401 (a)
**5427.001	Spectrum Auction Subsidy Fund, Federal Communication Commission	47 USC 309(j)(8)(a)
5428.001	Elk Hills School Lands Fund, Energy Programs, Department of Energy	110 Stat. 635
**5429.001	✓ Rossmoor Liquidating Trust Settlement Account	110 Stat. 530
**5431.001	✓ Park Concessions Franchise Fees, National Park Service	
**5432.001	✓ New Installment Agreements, Internal Revenue Service, Miscellaneous Retained Fees, Treasury	31 USC 9701
**5432.003	✓ Restructured Installment Agreements, Internal Revenue Service, Miscellaneous Retained Fees, Treasury	31 USC 9701
**5432.004	Enrolled Agent Fees Increase, Internal Revenue Service, Miscellaneous Retained Fees, Treasury	31 USC 9701
5432.005	✓ General Fees, Internal Revenue Service	31 USC 9701
**5433.001	✓ Underpayment and Fraud Collection, Internal Revenue Service	110 Stat. 1473-1474
**5436.001	Fees, Radiological Emergency Preparedness Fund, Federal Emergency Management Agency	112 Stat 2502
**5439.001	Access Fees, Western Pacific Sustainable Fisheries Fund, National Oceanic and Atmospheric Administration	110 Stat. 3601
**5440.001	✓ Fishing Fees, Fishing Capacity Reduction Fund, National Oceanic and Atmospheric Administration	110 Stat. 3616
**5440.002	✓ Interest on Investments, Fishing Capacity Reduction Fund, National Oceanic and Atmospheric Administration	110 Stat. 3616
**5441.001	✓ Burdensharing Contribution, Defense, Kuwait	110 Stat. 482
**5441.003	✓ Burdensharing Contribution, Defense, Japan	110 Stat. 482
**5441.004	✓ Burdensharing Contribution, Defense, South Korea	110 Stat. 482
**5441.005	✓ Burdensharing Contribution, Defense (QATAR)	110 Stat. 482
**5442.001	✓ Proceeds, Department of Defense, Korean War Commemoration Account	111 Stat. 1918 and 1919
5445.003	✓ Debt Collection Fund	31 USC 3711(g)(11)

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**5450.001	Immigration Detention Account, Justice	110 Stat. 3009-648
**5451.001	✓ Immigration Enforcement Account, Justice	110 Stat. 3009-651
**5455.002	✓ Interest on Investment, Dutch John Fund Federal Property Disposition and Assistance, Bureau of Reclamation	112 Stat. 3052, Sec. 10(m)(1)
5459.001	✓ Capital Asset Fund, Department of Veterans Affairs	118 Stat. 2388, Sec. 411(b)(1)
**5462.001	✓ Hardwood Technology Transfer and Applied Research Fund, Forest Service	112 Stat. 297-298, Sec. 343(e)
**5465.001	✓ Land Sale Deschutes County, Oregon, Bureau of Land Management	112 Stat. 3026, Sec. 7 (d)(1)
**5469.001	✓ Sale of Land, Lincoln County Land Act, Bureau of Land Management	114 Stat. 1048(b)
**5469.002	✓ Earnings on Investments, Lincoln County Land Act, Bureau of Land Management	114 Stat. 1048(c)
**5470.001	✓ White River Oil Shale Mine, Utah Sales, Bureau of Land Management	114 Stat. 961, Sec. 154(d)(1)
**5472.001	✓ Non-DOD Employing Agency Contributions, DOD Medicare-Eligible Retiree Health Care Fund	118 Stat. 1991, Sec. 725
**5472.002	✓ Earnings on Investments, DOD Medicare-Eligible Retiree Health Care Fund	114 Stat. 179-184
**5472.003	✓ Federal Contributions, DOD Medicare-Eligible Retiree Health Care Fund	114 Stat. 179-184
**5472.004	✓ Refunds Received, DOD Medicare-Eligible Retiree Health Care Fund	114 Stat. 179-184
5472.005	Department of Defense Contributions, DOD Retiree Health Care Fund	118 Stat. 1991, Sec. 725
**5483.001	✓ Federal Payments, San Gabriel Basin Restoration Fund, Bureau of Reclamation	114 Stat. 2763A-222-224
**5483.002	✓ Earnings on Investments, San Gabriel Basin Restoration Fund, Bureau of Reclamation	114 Stat. 2763A-222-224
**5483.003	✓ Non-Federal Contributions, San Gabriel Basin Restoration Fund, Bureau of Reclamation	114 Stat. 2763A-222-224
**5484.001	Gifts and Donations, White House Commission on the National Moment of Remembrance	114 Stat. 3082
**5485.001	✓ Funds Reserved, Title II Projects on Federal Lands, Bureau of Land Management	114 Stat. 1613, S. 103(c)(2)(A)
**5485.003	✓ Payment from the General Fund, Title II Projects on Federal Lands, Bureau of Land Management	114 Stat. 1613, S. 103(c)(2)(A)
**5486.001	Miscellaneous Fees and Charges, Consolidated Fee Fund, Housing and Urban Development	42 USC 3535(j)
**5490.001	Gifts, Abraham Lincoln Bicentennial Commission	115 Stat. 588, Sec. 209(f)
5493.001	✓ User Fees, Fund for Non-Federal Use of Disposal Facilities, Corps of Engineers	33 USC 2326a(b)
5494.001	Donations, Exotic Bird Conservation Fund, U.S. Fish and Wildlife Service	16 USC 4913
5494.003	Excess Fines, Penalties, and Forfeitures, Exotic Bird Conservation Fund, U.S. Fish and Wildlife Service	16 USC 4913
**5497.001	✓ Employing Agency Contributions, Foreign Service National Defined Contributions Retirement Fund, State	22 USC 3968(a)(1)
**5497.002	✓ Interest on Investments, Foreign Service National Defined Contributions Retirement Fund, State	22 USC 3968(a)(1)
**5498.001	Gifts, September 11th Victim Compensation, Justice	115 Stat. 240
**5500.001	✓ Federal Contribution, Federal Supplemental District of Columbia Pension Fund	111 Stat. 725-726, Sec. 11051
**5500.002	✓ Earnings on Investments in U.S. Securities, Federal Supplemental District of Columbia Pension Fund	111 Stat. 725-726, Sec. 11051
**5501.001	Gifts, Community Partnership Enhancement, U.S. Fish and Wildlife Service	112 Stat. 1576, Sec. 5(d)
**5501.003	✓ Proceeds from Cooperative Agreements, Community Partnership Enhancement, U.S. Fish and Wildlife Service	112 Stat. 1576, Sec. 5(d)

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**5506.001	✓ Stewardship Contracting Product Sales, Funds Retained, Bureau of Land Management	117 Stat. 275, Sec. 323
**5509.001	Gift, Senate Preservation Fund, Library of Congress	117 Stat. 1012, Sec. 2(c)(1)
5510.001	Private Collection Agent Program, Internal Revenue Service, Department of the Treasury	26 USC 6306, 118 Stat. 1625
**5511.001	✓ Federal Contribution, DC Federal Pension Fund	118 Stat. 3966
**5511.002	✓ Earnings on Investments, DC Federal Pension Fund	118 Stat. 3966
**5511.003	✓ Transfers from DC Federal Pension Liability Trust Fund	118 Stat. 3966
**5511.004	✓ Transfers from the Federal Supplemental DC Pension Fund	118 Stat. 3966
**5512.001	Spectrum Relocation Activities, Executive Office of the President	47 USC 928, Sec. 118
**5520.001	Payment to the Pajarito Plateau Homesteaders Compensation Fund	118 Stat. 2175
**5520.002	Earnings on Investments, Pajarito Plateau Homesteaders Compensation Fund	118 Stat. 2175
**5523.001	OCS Receipts, Ultra-Deepwater and Unconventional Natural Gas and Other Petroleum Research Fund	109-58 119 Stat. 924
5530.001	Proceeds From Uranium Sales, Department of Energy	119 Stat. 2281
**5531.001	3.08 Percent of Custom Duties, Agricultural Disaster Relief Trust Fund, Farm Service Agency, Agriculture	122 Stat. 2260-2261, Section 902 (19 USC 2497a)
**5531.002	✓ Earnings on Investments, Agricultural Disaster Relief Trust Fund, Farm Service Agency, Agriculture	122 Stat. 2260-2261, Section 902 (19 USC 2497a)
**5532.001	Fees on GSEs for Administrative Expenses, Federal Housing Finance Agency	P.L. 110-289, Title 1, Sec. 1101
**5533.001	Wool Manufacturers Trust Fund, United States Customs and Border Protection, Department of Homeland Security	118 Stat. 2602(c)(1)
**5535.001	Outer Continental Shelf Rents and Bonuses, State Share From Certain Gulf of Mexico Leases, Minerals Management Service	P.L. 109-432, 120 Stat. 2922, 120 Stat. 3004, 120 Stat. 3006
**5535.002	Outer Continental Shelf Royalties, Minerals Management Service	P.L. 109-432, 120 Stat. 2922, 120 Stat. 3004, 120 Stat. 3006
**5540.001	✓ Stewardship Contracting Product Sales, Funds Retained, Department of Agriculture, Forest Service	16 USC 2104 note
**5543.001	International Registered Traveler Program Fund, U.S. Customs and Border Protection, Department of Homeland Security	P.L. 110-161, 121 Stat. 2091-2092
**5544.001	Pima Cotton Trust Fund, United States Customs and Border Protection, Department of Homeland Security	PL 109-432, 120 Stat. 3060
**5545.001	✓ Fees, Airport Checkpoint Screening Fund, Transportation Security Administration, Department of Homeland Security	P.L. 110-161, page 209
5555.001	✓ Administration Fees, Special Benefits for Certain World War II Veterans, Social Security Administration	42 USC 1010
**5557.001	✓ Student Financial Assistance Debt Collection, Department of Education	110 Stat. 1321-367
5562.001	Ford Island Improvement Account, Net Sale of Assets	10 USC 2814 Sec. (h)
**5572.001	Outer Continental Shelf Revenues, Coastal Impact Assistance	119 Stats. 740 and 663
**5573.001	✓ Rent From Mineral Leases, Permit Processing Fund, Bureau of Land Management	119 Stats. 725, 671, and 695
**5574.001	Geothermal Lease Revenues, County Share	119 Stats. 740, 663
**5575.001	✓ Geothermal Lease Revenues, Department of Interior Share	119 Stats. 725, 671, and 695
**5576.001	✓ Leases From Naval Petroleum Reserve Numbered 2 Lands	119 Stats. 725, 671, and 695
**5648.001	✓ Power Revenues, Indian Irrigation Projects	25 USC 385c
**5648.002	✓ Earnings on Investments, Power Revenues, Indian Irrigation Projects	25 USC 385c

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5649	✓ Deposits from Sale and Transmission of Electric Energy, Southwestern Power Administration	16 USC 825s-1
5653	✓ Deposits from Sale and Transmission of Electric Energy, Southeastern Power Administration	16 USC 825s-2
**5656.001	✓ Revenues, Colorado River Dam Fund, Boulder Canyon Project, Bureau of Reclamation	43 USC 617a;618c
**5662.001	✓ Sale of Water, Sec. 40(d), Mineral Leasing Act of 1920	30 USC 229a
**5663.001	✓ Deposits for Educational Expenses, Children of Employees, Yellowstone National Park	16 USC 40c
**5666.001	✓ Fees from Visitors to Grand Teton and Yellowstone National Parks, 25-Percent Fund	16 USC 406d-3
**5667.001	✓ Fees from Leased Federally Acquired Properties, Independence National Historical Park	16 USC 407s
**5687.001	Deposits, Duties and Taxes, Puerto Rico, United States Customs Service	48 USC 740
**5688.001	Antidumping and Countervailing Duties, Continued Dumping and Subsidy Offset, United States Customs Service	114 Stat. 1549A-75
**5693.001	Proceeds from the Sale of Forfeited or Seized Property and Monetary Instruments, United States Custom Service	98 Stat. 2986, 2987
**5693.002	✓ Earnings on Investments, Customs Forfeitures Fund	98 Stat. 2986, 2987
5694	✓ User Fees - Small Airports	98 Stat. 2992, 2293; 100 Stat. 3341-311
5695.030	✓ Customs Merchandise Processing Fee, United States Customs Service	100 Stat. 1965
**5697.001	Forfeited Cash and Proceeds from the Sale of Forfeited Properties, Treasury Forfeiture Fund	106 Stat. 1776
**5697.002	✓ Earnings on Investments, Treasury Forfeiture Fund	106 Stat. 1783
**5737.001	Deposits, Internal Revenue, Collections for Puerto Rico	26 USC 7652(a)(3)
**5811.001	✓ Coinage Profit Fund	31 USC 5111
**5811.002	✓ Proceeds from Sale of Olympic Coins	31 USC 5111
**5811.003	✓ Proceeds from Sale of Statue of Liberty Coins	31 USC 5111
**5811.004	✓ Proceeds from Sale of Mount Rushmore Coins	31 USC 5111
**5811.005	✓ Proceeds from Sale of USO Coins	31 USC 5111
**5811.006	✓ Proceeds from Sale of Korean War Coins	31 USC 5111
**5811.007	✓ Proceeds from Sale of 1992 Olympic Commemorative Coins	31 USC 5112
**5811.008	✓ Proceeds from Sale of 1992 White House Commemorative Coins	31 USC 5112; 106 Stat. 133,139
**5811.009	✓ Proceeds from Sale of Christopher Columbus Quincentenary Coins	31 USC 5112; 106 Stat. 133, 139
**5811.011	✓ Proceeds from Sale of World War II 50th anniversary Commemorative Coins	106 Stat. 2106 - 2111, 5112
5816	Confiscated and Vested Iraqi Property and Assets, Financial Management Service, Treasury	50 USC 1702(a)(1)(c)
**5816.1	Deposits	50 USC 1702(a)(1)(c)
5881	✓ Sale of Public Land and Materials	58 Stat. 745
5882	✓ Oregon and California Land-Grant Fund (see 2229 for general account; 5884.001 for special accounts)	43 USC 1181d
**5884.001	✓ Payments from the General Fund, Oregon and California Land Grants, Bureau of Land Management	16 USC 500, Section 103
**5896.003	✓ Payments to Counties, National Grasslands, Forest Service	7 USC 1012
5896.005	✓ National Grasslands Receipts, Forest Service	7 USC 1012
5896.011	✓ Receipts from National Grasslands, Bureau of Land Management	7 USC 1012
5897	✓ Coos Bay Wagon Road Grant Fund (by years) (see 2229 for general account; and 5898 for special account)	43 USC 1181d
**5898.001	✓ Funds Reserved, Coos Bay Wagon Road Grant Lands, Bureau of Land Management	16 USC 500, Section 103
**5898.003	✓ Payments from the General Fund, Coos Bay Wagon Road Grant Lands, Bureau of Land Management	16 USC 500, Section 103

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**8004.001	✓ Federal Contributions, Federal Supplementary Medical Insurance Trust Fund	42 USC 1395t
**8004.002	Earnings on Investments, Federal Supplementary Medical Insurance Trust Fund	42 USC 1395t
**8004.005	✓ Premiums Collected for the Aged, Federal Supplemental Catastrophic Premium	42 USC 1395t
**8004.006	Miscellaneous Federal Payments, Federal Supplementary Medical Insurance Trust Fund	42 USC 1395t
**8004.007	✓ Premiums Collected for Disabled, Federal Supplementary Medical Insurance Trust Fund	42 USC 1395t
**8004.015	Supplemental Catastrophic Premium Refunds, Federal Supplementary Medical Insurance Trust Fund	42 USC 1395 note
**8004.023	✓ Interest Paid to the Federal Hospital Insurance Trust Fund, Federal Supplementary Medical Insurance Trust Fund	42 USC 1395 note
**8004.029	✓ Other Proprietary Receipts, Federal Supplementary Medical Insurance Trust Fund	42 USC 1395 note
**8004.031	Interest, Transitional Assistance Account, Federal Supplementary Medical Insurance	42 USC 1395w
**8004.032	Gifts, Medicare Prescription Drug Account, FSMI	42 USC 1395W-24(d)
**8004.033	Transfers From the Transitional Assistance Account, Medicare Prescription Drug Account, FSMI	42 USC 1395W-24(d)
**8004.034	Federal Contribution, State Low-Income Determinations, Prescription Drug Account, FSMI	P.L. 108-173, 117 Stat. 2121
**8004.035	Premiums Collected, Medicare Prescription Drug Account, FSMI	42 USC 1395W-24(d)
**8004.036	Payments From States, Medicare Prescription Drug Account, FSMI	42 USC 1395W-24(d)
**8004.037	Interest, Medicare Prescription Drug Account, FSMI	42 USC 1395W-24(d)
**8004.038	Gifts and Bequests, Transitional Assistance Account, Federal Supplementary Medical Insurance	42 USC 1395w
**8004.039	✓ Federal Contributions, Transitional Assistance Account, Federal Supplementary Medical Insurance	42 USC 1395w
**8004.040	Basic Premiums, Medicare Advantage, FSMI	42 USC 1395W-24(d)
**8004.042	Gifts, Federal Supplementary Medical Insurance Trust Fund	42 USC 1395t
**8004.045	Medicare Refunds, FSMI	42 USC 1395i,j,t
**8004.046	Federal Contributions for Administrative Costs, Medicare Prescription Drug Account, FMSI	42 USC 1395W-24(d)
**8004.047	Federal Contributions for Benefits, Medicare Prescription Drug Account, FSMI	42 USC 1395W-24(d)
8004.083	✓ Transfers from Department of Defense, Federal Supplementary Medical Insurance Trust Fund	112 Stat. 2263-2264
**8005.001	Transfers from General Fund of Amounts Equal to FICA Taxes, Federal Hospital Insurance Trust Fund	42 USC 1395i
**8005.002	Earnings on Investments, Federal Hospital Insurance Trust Fund	42 USC 1395i
**8005.003	Deposits by States, Federal Hospital Insurance Trust Fund	42 USC 418 (h)(l)
**8005.005	Interest Payments by Railroad Retirement Board, Federal Hospital Insurance Trust Fund	45 USC 228e (k)
**8005.006	✓ Payments from the General Fund, Federal Hospital Insurance Trust Fund	42 USC 417
**8005.007	✓ Federal Payments for Railroad Employees, Federal Hospital Insurance Trust Fund	42 USC 1395i
**8005.009	✓ Premiums Collected for Uninsured Individuals Not Otherwise Eligible, Federal Hospital Insurance Trust Fund	42 USC 1395i
**8005.010	Receipts from Railroad Retirement Account, Federal Hospital Insurance Trust Fund	45 USC 228e (k)
**8005.011	Transfers from General Fund of amounts equal to taxes, Federal Hospital Insurance Trust Fund	42 USC 1395i
**8005.012	Transfers from General Fund of Amounts equal to Federal Employer Contributions for FICA Taxes, Federal Hospital Insurance Trust Fund	42 USC 1395i

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**8005.013	Postal Service Employer Contributions, Federal Hospital Insurance Trust Fund	42 USC 1395i
**8005.023	Interest received from Federal Supplementary Medical Insurance Trust Fund, Federal Hospital Insurance Trust Fund	42 USC 1395t
**8005.027	✓ Interest on Interfund Borrowings, Federal Hospital Insurance Trust Fund	42 USC 401
**8005.029	✓ Other Proprietary Receipts, Federal Hospital Insurance Trust Fund	42 USC 1395i
**8005.035	✓ Federal Hospital Insurance Trust Fund, Transfer from General Fund (OASI) Taxes	42 USC 401 note
**8005.040	Basic Premiums, Medicare Advantage, FHI	42 USC 1395W-24(d)
**8005.042	Gifts, Federal Hospital Insurance Trust Fund	42 USC 1395i
**8005.044	✓ Payments from the General Fund for Health Care Fraud and Abuse Control Account, Fraud and Abuse Control Program, Federal Hospital Insurance Trust Fund	42 USC 1395i
**8005.045	Federal Hospital Insurance Trust Fund Gifts (Health Care Fraud and Abuse)	42 USC 1395i
**8005.046	✓ Federal Hospital Insurance Trust Fund Transfers from the General Fund (Criminal Fines)	42 USC 1395i
**8005.047	✓ Federal Hospital Insurance Trust Fund Transfers from the General Fund (Civil Monetary Penalties)	42 USC 1395i
**8005.048	✓ Federal Hospital Insurance Trust Fund Transfers from the General Fund (Asset Forfeiture)	42 USC 1395i
**8005.049	Federal Hospital Insurance Trust Fund Civil Penalties and Damages	42 USC 1395i
**8005.053	✓ Medicare Refunds, FHI	42 USC 1395i,j,t
**8005.075	✓ Federal Payments for Professional Standards Review Organizations Reviews, Federal Hospital Insurance Trust Fund	42 USC 1420c
8005.084	✓ Transfers from Department of Defense, Federal Hospital Insurance Trust Fund	50 USC 98h
**8006.001	Transfers from General Fund of Amounts Equal to FICA Taxes, Federal Old-Age and Survivors Insurance Trust Fund	42 USC 401
**8006.002	Earnings on Investments, Federal Old-Age and Survivors Insurance Trust Fund	42 USC 401
**8006.003	Deposits by States, Federal Old-Age and Survivors Insurance Trust Fund	42 USC 418(h)(l)
**8006.005	Interest Payments by Railroad Retirement Board, Federal Old-Age and Survivors Insurance Trust Fund	45 USC 228e (k)
**8006.006	✓ Miscellaneous Federal Payments, Federal Old-Age and Survivors Insurance Trust Fund	42 USC 417
**8006.007	✓ Federal Payments for Special Benefits, Federal Old-Age and Survivors Insurance Trust Fund	42 USC 428(g)
**8006.009	✓ Tax Refund, Offset Collections, Federal Old-Age and Survivors Insurance Trust Fund	42 USC 401(a)
**8006.011	Transfer from General Fund of Amounts Equal to SECA Taxes, Federal Old-Age and Survivors Insurance Trust Fund	42 USC 401
**8006.012	Transfers from General Fund of Amounts Equal to Federal Employer Contributions for FICA Taxes, Federal Old-Age and Survivors Insurance Trust Fund	42 USC 401
**8006.016	Taxes on Benefits, Federal Old-Age and Survivors Insurance Trust Fund	42 USC 401 note
**8006.024	Refunds for Voluntary Income Tax Withholding, Principal, Federal Old Age Survivors Insurance Trust Fund	42 USC 401
**8006.025	Refunds for Voluntary Income Tax Withholding, Interest, Federal Old Age Survivors Insurance Trust Fund	42 USC 401
**8006.029	✓ Other Proprietary Receipts, Federal Old-Age and Survivors Insurance Trust Fund	42 USC 401
**8006.031	✓ Attorney Fees, Federal Old-Age and Survivors Insurance Trust Fund	113 Stat. 1911
**8006.042	Gifts, Federal Old-Age and Survivors Insurance Trust Fund	42 USC 401
**8006.043	✓ Federal Payment for Pension Reform Administrative Expenses, Federal Old- Age and Survivors Insurance Trust Fund	42 USC 1320b-1
**8006.065	Military Service Credits, Federal Old-Age and Survivors Insurance Trust Fund	42 USC 429
**8007.001	Transfers from General Fund of Amounts Equal to FICA Taxes, Federal Disability Insurance Trust Fund	42 USC 401
**8007.002	Earnings on Investments, Federal Disability Insurance Trust Fund	42 USC 401
**8007.003	Deposits by States, Federal Disability Insurance Trust Fund	42 USC 418(h)(l)

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**8007.005	✓ Interest Payments by Railroad Retirement Board, Federal Disability Insurance Trust Fund	45 USC 228c (k)
**8007.006	✓ Miscellaneous Federal Payments, Federal Disability Insurance Trust Fund	42 USC 417
**8007.009	✓ Tax Refund, Offset Collections, Federal Disability Insurance Trust Fund	42 USC 401(b)
**8007.010	✓ Receipts from Railroad Retirement Account, Federal Disability Insurance Trust Fund	45 USC 231F
**8007.011	Transfers from General Fund of Amounts Equal to Taxes, Federal Disability Insurance Trust Fund	42 USC 401
**8007.012	Transfers from General Fund of Amounts Equal to Federal Employer Contributions for FICA Taxes, Federal Disability Insurance Trust Fund	42 USC 401
**8007.014	✓ Interest Income, Cash Management Improvement Act, Federal Disability Trust Fund	31 USC 6501
**8007.016	Taxes of Benefits, Federal Disability Insurance Trust Fund	42 USC 401 note
**8007.022	Interest and Profits on Investments in Participation Certificates, Federal Disability Insurance Trust Fund	42 USC 401
**8007.024	Refunds for Voluntary Income Tax Withholding, Principal, Federal Disability Insurance Trust Fund	42 USC 401
**8007.025	Refunds for Voluntary Income Tax Withholding, Interest, Federal Disability Insurance Trust Fund	42 USC 401
**8007.027	✓ Interest on Interfund Borrowings, Federal Disability Insurance Trust Fund	42 USC 401 note
**8007.029	✓ Other Proprietary Receipts, Federal Disability Insurance Trust Fund	42 USC 401
**8007.031	✓ Attorney Fees, Federal Disability and Survivors Insurance Trust Fund	42 USC 406
**8007.042	Gifts, Federal Disability Insurance Trust Fund	42 USC 401
**8007.065	Military Service Credits, Federal Disability Insurance Trust Fund	42 USC 429
**8008.001	Contributions to Office of Naval Records and History Fund	10 USC 7222
**8008.002	Earnings on Investments, Office of Naval Records and History Fund	10 USC 7222
**8010.001	Earnings on Investments, Social Security Equivalent Benefit Account	45 USC 231n-1
**8010.002	Taxes, Social Security Equivalent Benefit Account, Railroad Retirement Board	45 USC 231n-1
**8010.009	✓ Advances from the General Fund, Social Security Equivalent Benefit Account, Railroad Retirement Board	45 USC 231n-1
**8010.011	✓ Payments from the General Fund Railroad Retirement Board	45 USC 231n-1
**8010.012	✓ Income Tax Credits, Social Security Equivalent Benefit Account, Railroad Retirement Board	45 USC 231n-1
**8010.013	Taxes on Benefits, Social Security Equivalent Benefit Account, Railroad Retirement Board	45 USC 231n-1
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**8010.021	Receipts Transferred to Federal Hospital Insurance Trust Fund, Social Security Equivalent Benefit Account, Railroad Retirement Board	45 USC 231n-1
**8010.031	✓ Receipts from Old Age and Survivors Insurance (OASI) Trust Fund, Social Security Equivalent Benefit Account, Railroad Retirement Board	45 USC 231n-1
**8010.032	✓ Receipts from Disability Insurance (DI) Trust Fund, Social Security Equivalent Benefit Account, RRB	45 USC 231n-1
**8011.001	Earnings on Investments, Railroad Retirement Account	45 USC 231n(e)
**8011.002	Railroad Retirement Taxes, Railroad Retirement Account	45 USC 231n
**8011.003	✓ Receipts from Federal Old-Age and Survivors and Disability Insurance Trust Funds, Railroad Retirement Account	45 USC 231f(c)
**8011.004	Fines and Penalties, Railroad Retirement Account	45 USC 231(L)
**8011.005	✓ Interest on Advances to Railroad Unemployment Insurance Account, Railroad Retirement Account	45 USC 360(d)
**8011.007	✓ Federal Payments to Railroad Retirement Trust Funds, Railroad Retirement Account	45 USC 231n
**8011.009	✓ Repayable Advances from the General Fund, Railroad Retirement Account	45 USC 231
**8011.011	Taxes on Railroad Retirement Benefits, Railroad Retirement Account	45 USC 231n note
**8011.016	✓ Payment from the National Railroad Retirement Investment Trust, Rail Industry Pension Fund, Railroad Retirement Account	31 USC 6503

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**8011.018	Interest Transferred to Federal Hospital Insurance Trust Fund, Railroad Retirement Account	45 USC 231f(c)(2)
**8011.021	Receipts Transferred to Federal Hospital Insurance Trust Fund, Railroad Retirement Account	45 USC 231f(c)
**8011.096	Railroad Unemployment Insurance Debt Repayment Taxes, Railroad Retirement Account	97 Stat. 429
**8015.001	✓ Deposits of Fees, Inspection and Grading of Farm Products, Agricultural Marketing Service	7 USC 94, 1622h, 1625
**8015.002	✓ Earnings on Investments, Inspection and Grading of Farm Products, Agricultural Marketing Service	7 USC 1622h
**8015.003	✓ General Fund Payment, Expenses and Refunds, Inspection and Grading of Farm Products, Agricultural Marketing Service	114 Stat. 400, Sec. (b)&(c)
**8022.001	Bequest of Gertrude M. Hubbard, Library of Congress, Principal Account	37 Stat. 319
**8022.002	Interest on Bequest of Gertrude M. Hubbard, Library of Congress	37 Stat. 319
**8025.001	✓ Principal, Federal Payment, Japan-United States Friendship Commission Trust Fund	22 USC 2902
**8025.002	Earnings on Investments, Japan-United States Friendship Commission Trust Fund	22 USC 2902
**8025.003	Other, Japan-United States Friendship Commission Trust Fund	22 USC 2902
**8028.001	✓ Forest Service Cooperative Fund, Forrest Service	16 USC 498, 572a, 572(c), 576b, 581
**8028.003	✓ Payment to the Forest Service Cooperative Fund, Forest Service	117 Stat. 1285
**8030.001	✓ Federal Funds Payment, Tribal Trust Fund, Office of the Special Trustee for American Indians	25 USC 161-162
**8030.002	Earnings on Investment, Tribal Trust Fund, Office of the Special Trustee for American Indians	25 USC 161-162
**8030.003	✓ Interest on Investment in GSEs, Tribal Trust Fund, Office of the Special Trustee for American Indians	25 USC 161-162
**8030.004	✓ Return of Principal from Private Sector Investments, Tribal Trust Fund, Office of the Special Trustee for American Indians	25 USC 161-162
**8030.005	✓ Miscellaneous Sales of Assets, Tribal Trust Fund, Office of the Special Trustee for American Indians	25 USC 161-162
**8031.001	Contributions to Library of Congress Gift Fund	2 USC 160
**8031.002	Earnings on Investments, Library of Congress	111 Stat. 1194
**8032.001	Contributions, Library of Congress Trust Fund	2 USC 158
**8032.002	Earnings on Investments, Library of Congress Trust Fund	2 USC 158
**8032.021	✓ Income from Donated Securities, Library of Congress Trust Fund	2 USC 158
**8033.001	Gifts and Donations, Commission on the Ukraine Reform Land Management	99 Stat. 1160
**8034.001	Gifts, Donations and Bequests for Forest and Rangeland Research, Forest Service	16 USC 1643b
**8034.002	Earnings on Investments, Forest and Rangeland Research, Forest Service	16 USC 1643b
**8037.001	Donations to National Park Service	16 USC 6
**8039.001	✓ Transfer from TVA for Land Between the Lakes Trust, Forest Service	16 USC 460III-31
**8039.002	Earnings on Investments, Land Between the Lakes Trust Fund, Forest Service	16 USC 460III-31
**8040.001	Gifts and Donations, National Endowment for the Arts	20 USC 959
**8040.002	Interest on U.S. Securities, National Endowment for the Arts	16 USC 459j-4
**8042.001	Transfers from General Fund of Amounts Equal to FUTA Taxes, Unemployment Trust Fund	42 USC 1104
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**8074.003	✓ Payments from the General Fund Ricky Ray Hemophilia Relief Fund	42 USC 300c-22
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**8094.001	Contributions and Donations, Office of Technology Assessment	2 475(a); 31 USC 1321
**8095.001	Gifts and Donations, Christopher Columbus Quincentenary Jubilee Commission	98 Stat. 1260
**8096.001	Gifts, Department of Defense Dependents' Education Gift Fund	10 USC 2605
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**8101.001	✓ Deposits, Feed and Attendants for Animals in Quarantine	21 USC 102
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**8103.001	Deposits, Airport and Airway Trust Fund	26 USC 9502
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**8103.014	✓ Interest Income, Cash Management Improvement Act, Airport and Airway Trust Fund	31 USC 6503
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**8127.002	Earnings on Investments, National Archives Gift Fund	45 2305, 98 Stat. 2289
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**8129.001	Department of Veterans Affairs Cemetery Gift Fund, Department of Veterans Affairs	38 USC 1007
**8130.001	Receipts Under Longshoremen's and Harbor Workers Compensation Act, as Amended, Labor	33 USC 944
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**8132.002	Earnings on Investments, National Service Life Insurance Fund	38 USC 720
**8132.003	✓ Payments from General and Special Funds, National Service Life Insurance Fund	38 USC 720
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**8133.002	✓ Contributions, Department of Veterans Affairs	38 USC 1622
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**8135.003	Voluntary Contributions, Donations, Service Credit Payments, etc., Civil Service Retirement and Disability Fund	5 USC 8332(f),(g), 8348(b)
**8135.004	Earnings on Investments, Civil Service Retirement and Disability Fund	5 USC 8348(c)
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**8144.004	✓ Miscellaneous Interest, Black Lung Disability Trust Fund	26 USC 9501
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**8148.001	Gifts and Donations, Open World Leadership Development Center Trust Fund	114 Stat. 2763A-122(c)
**8148.002	Earnings on Investments, Russian Leadership Center Trust Fund	2 USC 1105(b)
**8148.003	✓ Payment from the General Fund, Open World Leadership Development Center Trust Fund	114 Stat. 2763A-122(c)
**8150.001	Premium and Other Receipts, United States Government Life Insurance Fund	38 USC 755
**8150.002	Earnings on Investments, United States Government Life Insurance Fund	38 USC 755
**8150.003	Payments from General and Special Funds, United States Government Life Insurance Fund	38 USC 755
**8153.001	Transfers from General Fund of Amounts Equal to Certain Taxes, Leaking Underground Storage Tank Trust Fund	26 USC 9508
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**8165.001	✓ Employing Agency Contributions, Defense	10 USC 1581
**8166.001	✓ Payment to American Studies Endowment Fund, Department of State	22 USC 2452 note
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**8168.001	✓ Payment from the General Fund, National Security Education Trust Fund	50 USC 1904
**8168.002	Earnings on Investments, National Security Education Trust Fund	50 USC 1904
**8168.003	Recoveries, National Security Trust Fund	50 USC 1905
**8174.001	Collections for the National Science Center's Gift Fund	99 Stat. 763, 764
**8175.001	Transfer from General Fund of Amounts Equivalent to Certain Taxes, Vaccine Injury Compensation Trust Fund	26 USC 9510
**8175.002	Earnings on Investments, Vaccine Injury Compensation Trust Fund	26 USC 9510
**8176.001	✓ Tribal Share of Power Receipts, Crow Creek Sioux Tribe Infrastructure Development Trust Fund, Office of Special Trustee	110 Stat. 3027
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**8184.004	✓ Basic Premium, Federal Supplementary Medical Insurance Catastrophic Coverage Trust Fund	42 USC 1395i-1a
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**8190.001	Deposits, Canal Zone Biological Area Fund, Smithsonian Institution	20 USC 79d
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**8202.002	Interest on Investments, Financial Assistance Corporation Trust Fund	12 USC 2278B-5
**8203.001	Gifts and Bequests, Department of Agriculture	7 USC 2269
**8205.001	Contributions from United States Capitol Historical Society, Architect of the Capitol	85 Stat. 156
**8207.001	✓ General Fund Payments, Lower Brule Sioux Tribe Terrestrial Wildlife Habitat Restoration Fund	113 Stat. 389
**8207.002	Earnings on Investments, Lower Brule Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund	113 Stat. 389
**8208.001	✓ Deposits, Service Fees, Library of Congress	31 USC 1323
**8209.001	✓ General Fund Payments, Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Trust Fund	113 Stat. 389
**8209.002	Earnings on Investments, Cheyenne River Sioux Tribe Terrestrial Wildlife Habitat Restoration Fund	113 Stat. 389
**8210.001	✓ Deposits of Miscellaneous Contributed Funds, Natural Resources Conservation Service	7 USC 450b
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**8212.002	Interest on Investments	111 Stats. 756-757
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**8212.004	✓ Transfers from DC Judges Retirement Fund	111 Stats. 756-757
**8213.001	Deposits of Miscellaneous Contributed Funds, Cooperative State Research, Education and Extension Service	7 USC 450b
**8214.001	✓ Deposits of Miscellaneous Contributed Funds, Agricultural Research Service	7 USC 450b
**8216.001	✓ Deposits, Contributed Funds, United States Fish and Wildlife Service	16 USC 661
**8217.002	✓ Earnings on Investments, South Dakota Terrestrial Wildlife Habitat Restoration Trust Fund	113 Stat. 388
**8218.001	✓ Deposits of Miscellaneous Contributed Funds, National Agricultural Statistics Service	7 USC 450b
**8222.001	Payment to Trust Fund, National Institute of Building Sciences	12 USC 1701j-2 note
**8222.002	Earnings on Investments, National Institute of Building Sciences	12 USC 1701j-2 note
**8223.001	✓ Deposits of Miscellaneous Contributed Funds, National Agricultural Library	7 USC 450b
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**8238.001	✓ Deposits, Kuwait Civil Reconstruction	22 USC 2392
**8239.001	Gifts and Donations, African Development Foundation	95 Stat. 3153
**8240.001	Gifts and Donations, the White House Conference on Drug Abuse and Control	20 USC 4601
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**8244.001	Bequests and Gifts, Disaster Relief, Funds Appropriated to the President	42 USC 5201
**8244.002	Earnings on Investments, Gifts and Bequests for Disaster Relief	42 USC 5201
**8245.001	Gifts and Contributions, Peace Corps	22 USC 2509(a)(3)
**8246.001	✓ Advances from Foreign Governments, Peace Corps	22 USC 2509(e)
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**8247.002	Earnings on Investments, Food and Drug Administration Unconditional Gift Fund	42 USC 238
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**8248.002	Earnings on Investments, National Institutes of Health Unconditional Gift Fund	42 USC 238
**8249.001	Contributions to Public Health Service Unconditional Gift Fund, Health Resources and Services Administration	42 USC 238
**8249.002	Earnings on Investments, Public Health Service Unconditional Gift Fund	42 USC 238
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**8254.002	Earnings on Investments, Public Health Service Conditional Gift Fund	42 USC 219
**8257.001	Gifts and Donations, National Commission on Time and Learning	105 Stat 308
**8258.001	Contributions, Department of Education	20 USC 3481
**8264.001	✓ Contributions for Highway Research Program	23 USC 307
**8265.001	✓ Contributions from States, etc., Cooperative Work, Forest Highways, Federal Highway Administration	23 USC 131
**8267.001	Gifts and Contributions, Corporation for National and Community Service	42 USC 12601
**8267.002	Interest on Investments, Corporation for National and Community Service	42 USC 12601
**8267.003	✓ Payments from the General Fund, Corporation for National and Community Service	42 USC 12601
**8268.001	Gifts and Donations, Commission for the Preservation of America's Heritage Abroad	99 Stat. 280-281
**8269.001	Contributions, Government Accountability Office	2 USC 1814 note
**8271.001	Gifts and Donations, Israeli Arab Scholarship Program, Department of State	22 USC 2452
**8271.002	Interest and Earnings on Investments, Israeli Arab Scholarship Program, Department of State	22 USC 2452
**8271.003	Payment from the General Fund, Israeli Arab Scholarship Program, Department of State	22 USC 2452
**8272.001	Gifts and Donations, Eastern Europe Student Exchange Endowment Fund, Department of State	22 USC 2452 note
**8272.002	Interest and Earnings on Investments, Eastern Europe Student Exchange Endowment Fund, Department of State	22 USC 2452 note
**8272.003	✓ Payment from the General Fund, Eastern Europe Student Exchange Endowment Fund, Department of State	22 USC 2452 note
**8275.001	✓ Payment to the John C. Stennis Center for Public Service Training and Development	2 USC 1105
**8275.002	Interest on Investments, John C. Stennis Center for Public Service Training and Development	2 USC 1105

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**8275.003	Donations, John C. Stennis Center for Public Service Training and Development	2 USC 1105
**8276.002	Earnings on Investments, Eisenhower Exchange Fellowship Program Trust Fund	20 USC 5202b
**8276.003	✓ Payment from the General Fund, Eisenhower Exchange Fellowship Program Trust Fund	20 USC 5202b
**8279.001	Donations, United States Holocaust Memorial Museum	36 USC 1407
**8281.001	✓ Federal Payment, the Barry Goldwater Scholarship and Excellence in Education Fund	20 USC 4707
**8281.002	Interest on Investments, the Barry Goldwater Scholarship and Excellence in Education Fund	20 USC 4707
**8281.003	Gifts and Donations, the Barry Goldwater Scholarship and Excellence in Education Fund	20 USC 4707
**8282.001	Gifts and Donations, James Madison Memorial Fellowship Trust Fund	20 USC 4510
**8282.002	Earnings on Investments, James Madison Memorial Fellowship Trust Fund	20 USC 45101
**8283.001	Gifts and Donations, United States Institute of Peace	22 USC 4603
**8285.001	✓ Foreign Service National Separation Liability Trust Fund, Broadcasting Board of Governors	20 USC 4012a
**8286.001	Gifts and Donations, Broadcasting Board of Governors	20 USC 4012a
**8286.002	Interest, Broadcasting Board of Governors	20 USC 4012a
**8286.003	✓ Charges for Services, Broadcasting Board of Governors	20 USC 4012a
**8287.001	✓ Contributions, Bureau of Mines	31 USC 1321
**8290.001	Employee Contributions, United States Court of Appeals for Veterans Claims	38 USC 4098
**8290.002	Earnings on Investments, United States Court of Appeals for Veterans Claims	38 USC 4098
**8290.003	Employing Agency Contributions, United States Court of Veterans Appeals	38 USC 4098
**8292.001	National Garden, Gifts and Donations, Botanic Garden	40 USC 216c
**8292.002	Earnings on Investment, Botanic Gardens	40 USC 216c
**8293.001	✓ Gifts and Donations, United States Court of Veterans Appeals	5 USC 8440c
**8296.001	Gifts and Donations, Harry S Truman Scholarship Foundation	20 USC 2009
**8296.002	Earnings on Investments, Harry S Truman Scholarship Foundation	20 USC 2009
**8298.001	Donations, Advisory Council on Historic Preservation	16 USC 470m
**8300.001	✓ Coin Sale Surcharges, U.S. Capitol Preservation Commission	40 USC 188a
**8300.002	Interest on Investments, U.S. Capitol Preservation Commission	40 USC 188a
**8300.003	Gifts and Sales of Art, Property and Money, U.S. Capitol Preservation Commission	40 USC 188a
**8305.001	Gifts and Bequests, Justice Gift Fund	28 USC 524
**8305.002	Interest on Investments, Justice Gift Fund	28 USC 524
8306	Gifts, Crime Victims Fund, Office of Justice Programs, Justice	42 USC 10601(b)
8306.001	Gifts, Crime Victims Fund	42 USC 10601(b)
**8311.001	Gifts and Contributions, Uniformed Services University of the Health Sciences Gift Fund	10 USC 2113(j)(D)
**8311.002	Earnings on Investments, Uniformed Services University of the Health Sciences Gift Fund	10 USC 2113(j)(D)
**8324.001	Gifts and Donations, National Institute for Literacy, Department of Education	20 USC 1213c notes
**8327.001	✓ Federal Payment, Northern Cheyenne Indian Reserved Water Rights Settlement Trust Fund	106 Stat. 1188
**8327.002	Interest on Investments, Northern Cheyenne Indian Reserved Water Rights Settlement Trust Fund	106 Stat. 1188
**8327.003	✓ Repayments, Northern Cheyenne Indian Reserved Water Rights Settlement Trust Fund	106 Stat. 1188
**8330.001	Old Executive Office Building Trust Fund	3 USC 101
**8335.001	✓ Employing Agency Contributions, Voluntary Separation Incentive Fund	10 USC 1175 5(h)(1)
**8335.002	Earnings on Investments, Voluntary Separation Incentive Fund	10 USC 1175 5(h)(1)
**8337.001	Contributions from Kuwait, Host Nation Support for U.S. Relocation Activities	10 USC 230k
**8337.002	Earnings on Investments, Host Support for U.S. Relocation Activities	10 USC 2350k
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**8339.001	✓ Foreign Service National Separation Liability Trust Fund, Library of Congress	22 USC 4012a
**8340.001	✓ Foreign Service National Separation Liability Trust Fund, State	22 USC 4012a
**8341.001	✓ Foreign Service National Separation Liability Trust Fund, Department of State	22 USC 4012a
**8342.001	✓ Foreign National Employee Separation Liability Fund, Agency for International Development	22 USC 4012a
**8344.001	✓ Foreign Service National Separation Liability Trust Fund, International Trade Administration, Commerce	22 USC 4012a
**8345.001	Foreign Service National Separation Liability Trust Fund, Peace Corps	22 USC 4012a
**8347.001	✓ Foreign Service National Separation Liability Trust Fund, U.S. Travel and Tourism Administration, Commerce	22 USC 4012a
**8356.001	✓ Donations and Contributed Funds to the National Biological Survey	16 USC 661(3)
**8360.001	Gifts and Donations, Federal Law Enforcement Training Center	42 USC 3771
**8361.001	Gifts and Donations, Bureau of Indian Affairs	25 USC 451
**8365.001	✓ Awards of Indian Claims, Indian Tribal Funds	31 USC 1321
**8365.002	Earnings on Investments, Indian Tribal Funds	31 USC 1321
**8365.013	✓ Eastern Indian Land Claims, Maine	31 USC 1321
**8365.022	✓ Interest, Other	31 USC 1321
**8365.031	Fines, Penalties, and Forfeitures, Indian Tribal Funds	31 USC 1321
**8365.032	✓ Other Proprietary Receipts, Indian Tribal Funds	31 USC 1321
**8366.001	✓ Federal Payment to the Cooperative Fund (Papago), Bureau of Indian Affairs	96 Stat. 1284-1285, 97 Stat. 327
**8366.002	Earnings on Investments, Cooperative Fund (Papago)	96 Stat. 1284-1285, 97 Stat. 327
**8366.003	Gifts and Donations, Cooperative Fund (Papago), Bureau of Indian Affairs	96 Stat. 1284-1285, 97 Stat. 327
**8368.001	✓ Payment from the General Fund, Navajo Rehabilitation Trust Fund, Bureau of Indian Affairs	25 USC 640D-30
**8368.002	Earnings and Investment, Navajo Rehabilitation Trust Fund, Bureau of Indian Affairs	25 USC 640D-30
**8368.003	✓ Surface and Mineral Royalties, Navajo Rehabilitation Trust Fund, Bureau of Indian Affairs	25 USC 640D-30
**8369.001	Gifts and Bequest, Take Pride in American, Department of the Interior	16 USC 4601
**8369.002	Earnings on Investments, Take Pride in America, Department of the Interior	16 USC 4601
**8371.001	✓ International Highway Transportation Outreach Program, Federal Highway Administration, Department of Transportation	23 USC 325(c)
**8501.001	Gifts and Bequests, Departmental Management	15 USC 1522
**8501.002	Earnings on Investments, Gifts and Bequests, Departmental Management	15 USC 1524
**8502.000	✓ United States Dollars Advanced from Foreign Governments for Technical Assistance	22 USC 2761, 2762
**8502.001	Technical Assistance, United States Dollars Advanced From Foreign Governments, Federal Highway Administration, Department of Transportation	22 USC 2761-2762
**8503.001	✓ Gifts and Bequests, Maritime Administration	15 USC 1522
**8503.002	Earnings on Investments, Gifts and Bequests, Maritime Administration	15 USC 1525
**8509.001	General Fund Contributions, Regional Action Planning Commissions	42 USC 3185(b)
**8509.003	Fees for Administrative Services, Regional Action Planning Commissions	42 USC 3185(b)
**8510.001	Contributions to the Administration on Aging Gift Fund	42 USC 3014
**8511.001	Contributions to the Indian Health Service Gift Fund	42 USC 238
**8511.002	Earnings and Investments, Indian Health Service Gift Fund	42 USC 238
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**8512.002	Earnings and Investments, Agency for Healthcare Research and Quality Gift Fund	42 USC 238
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**8513.002	Earnings and Investments, Substance Abuse and Mental Health Administration Gift Fund	42 USC 238
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**8522.004	✓ Fees Paid by Residents, Naval Home	24 USC 419
**8522.005	✓ Fees Paid by Residents, Soldiers Home	24 USC 419
**8522.006	✓ Land Sales, Armed Forces Retirement Home	24 USC 419
**8522.008	General Fund Payment to the Armed Forces Retirement Home	24 USC 419, 104 Stat. 1730
**8547.001	✓ Special Studies, Services and Projects, Maritime Administration	15 USC 1526
**8548.001	✓ Gifts and Bequests, Office of the Secretary, Department of Transportation	49 USC 326
**8548.002	Earnings on Investments, Gifts and Bequest, Office of the Secretary, Department of Transportation	49 USC 326
**8550.001	Gifts and Donations, Endeavor Teacher Fellowship Trust	42 USC 2467a
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**8550.003	✓ Transfer from NASA Gifts	42 USC 2467a
**8562.001	✓ Contributed Funds, Geological Survey	43 USC 50
**8563.001	Funds Contributed for the Advancement of the Indian Race, Bureau of Indian Affairs	25 USC 451
**8563.002	Earnings on Investments, Funds Contributed for Advancement of the Indian Race	25 USC 451
**8563.022	✓ Interest, Other, Deposits, Funds Contributed for the Advancement of the Indian Race	25 USC 451
**8565.001	✓ Receipts, Trustee, Alaska Townsites, Bureau of Land Management	31 USC 1321
**8569.001	Contributions, American Battle Monuments Commission	36 USC 128
**8569.002	Interest on Investments, American Battle Monuments Commission	36 USC 128
**8575.001	✓ Advances for Cooperative Work, Department of Energy	31 USC 1321
**8576.001	Gifts and Donations, Department of Energy	91 Stat. 601, Sec. 652
**8585.001	Receipts, Violent Crime Reduction Trust Fund	40 USC 14211
**8615.001	✓ General Fund Payments, Morris K. Udall Scholarship and Excellence in National Environmental Policy Trust Fund	20 USC 5606
**8615.002	Interest on Investments, Morris K. Udall Scholarship and Excellence in National Environmental Policy Trust Fund	20 USC 5606
**8632.001	✓ Deposits, Equipment, Supplies, etc., for Cooperative Countries, Federal Highway Administration	23 USC 212
**8716.001	Deposits, Department of the Navy General Gift Fund	10 USC 2601
**8716.002	Earnings on Investments, Department of the Navy General Gift Fund	10 USC 2601
**8723.001	✓ Profits from Sale of Ships Stores, Navy	10 USC 7220, 7605
**8730.001	Contributions to United States Naval Academy Museum Fund	10 USC 6975
**8730.002	Earnings on Investments, United States Naval Academy Museum Fund	10 USC 6975
**8733.001	Contributions to United States Naval Academy General Gift Fund	10 USC 6973
**8733.002	Earnings on Investments, United States Naval Academy General Gift Fund	10 USC 6973
**8741.001	✓ Miscellaneous Contributed Funds, Environmental Protection Agency	33 USC 1155
**8789.001	Proceeds of Sales of Unclaimed, Abandoned, and Seized Goods, United States Customs Service	19 USC 1491, 1493
**8790.001	Gifts and Bequests, Treasury	31 USC 321
**8790.002	Earnings on Investments, Gifts and Bequests, Treasury	31 USC 321
**8812.001	Gifts and Bequests, National Commission on Educational, Scientific, and Cultural Cooperation	22 USC 287q
**8813.001	✓ Payments from Federal Funds, Center for Middle Eastern-Western Dialogue Trust Fund, State	118 Stat. 84
**8813.002	Earnings on Investments, Center for Middle Eastern-Western Dialogue Trust Fund, State	118 Stat. 2900
**8813.003	✓ Non-Federal Contributions, Center for Middle Eastern-Western Dialogue Trust Fund, State	118 Stat. 2900
**8821.001	Department of State Unconditional Gift Fund	22 USC 809, 1046
**8821.002	Earnings on Investments, Unconditional Gift Fund, General, Department of State	22 USC 2697(b)

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**8822.002	Earnings on Investments, Conditional Gift Fund, General, Department of State	22 USC 809, 1046
**8822.003	✓ Federal Payment, Conditional Gift Fund, General, Department of State	22 USC 809, 1046
**8824.001	Gifts and Donations, Agency for International Development	22 USC 2395(d)
**8861.001	Transfer from General Fund, Inland Waterways Revenue Act Taxes, Inland Waterways Trust Fund	26 USC 9506
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**8862.001	✓ Contributions and Advances, Rivers and Harbors, Corps of Engineers	33 560, 701h, 702f, 703
**8863.001	Transfers from General Fund of Amounts Equal to Certain Taxes, Harbor Maintenance Trust Fund	26 USC 9505
**8863.002	Earnings on Investments, Harbor Maintenance Trust Fund	26 USC 9505
**8863.003	✓ Transfer of Tolls from the Saint Lawrence Seaway Development Corporation, Harbor Maintenance Trust Fund	26 USC 9505
**8886.001	Deposits, National Defense Conditional Gift Fund, Treasury	50 USC 1153, 1154
**8888.001	Deposits, Patients' Benefit Fund, National Institutes of Health	42 USC 219
**8888.002	Earnings on Investments, Patients' Benefit Fund, National Institutes of Health	42 USC 219
**8889.001	Deposits, Patients' Benefit Fund, Public Health Service Hospitals, Health Resources and Services Administration	42 USC 219
**8889.002	Earnings on Investments, Patients' Benefit Fund, Public Health Service Hospital	42 USC 219
**8902.001	Gift of Esther Cattell Schmitt, Treasury	76 Stat. 88
**8902.002	Earnings on Investments, Esther Cattell Schmitt Gift Fund	76 Stat. 88
**8927.001	Deposits, Department of the Army General Gift Fund	10 USC 2601
**8927.002	Earnings on Investments, Department of the Army General Gift Fund	10 USC 2601
**8928.001	Deposits, Department of the Air Force General Gift Fund	10 USC 2601
**8928.002	Earnings on Investments, Department of the Air Force General Gift Fund	10 USC 2601
**8960.001	Donations to National Science Foundation	42 USC 1870
**8969.001	Donations, National Transportation Safety Board	49 1903
**8977.001	Gifts and Donations, National Space Grant Program, National Aeronautics and Space Administration	42 USC 2486c
**8978.001	✓ Donations, Science, Space and Technology Education Trust Fund	42 USC 2467
**8978.002	Earnings on Investments, Science, Space and Technology Education Trust Fund	42 USC 2467
**8980.001	Gifts and Donations, National Aeronautics and Space Administration	42 USC 2473
**8981.001	Gifts and Contributions, Corporation for National and Community Service	42 USC 5042(5)

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