

**Federal Account  
Symbols and Titles  
(FAST) Book**

**Agency Identifier Codes**

**TREASURY FINANCIAL MANUAL SUPPLEMENT**

**December 2025**

**FEDERAL ACCOUNT SYMBOLS AND TITLES (FAST) BOOK**  
**(Agency Identifier Codes)**

**SUPPLEMENT TO VOLUME I TREASURY FINANCIAL MANUAL**

Receipt, appropriation, and other fund account symbols and titles are assigned by the Department of the Treasury (Treasury) consistent with the principles and standards prescribed by the Comptroller General of the United States. This release contains account symbols and titles assigned by the Treasury. The FAST Book information is presented in three parts:

- Part I - Receipt Account Symbols and Titles
- Part II - Appropriation and Other Fund Account Symbols and Titles (See Excel file for Part II)
- Part III - Foreign Currency Account Symbols and Titles

Part I contains receipt accounts arranged numerically within each fund group; that is, general, special, and trust. General fund miscellaneous receipt accounts (within the range 0613 through 3885) are categorized by major classes and account groups. Definitions are shown immediately following each major class and each account group for use by agencies as a guide in classifying deposits and other credits to the appropriate receipt account symbol and title shown under the definition of each account group. Citations to the United States Code (U.S.C.), or United States Statutes at Large, are shown for special and trust fund receipt accounts.

Part II contains appropriation and other fund accounts for each agency, which are arranged numerically within each fund group; that is, general, revolving, special, deposit, and trust. In this section, accounts are listed by the three-digit agency identifier codes. The previous two-digit department regular codes are shown in parentheses after the agency's name as a reference. An index for these accounts by (1) agency name in alphabetical order; and (2) agency index number in numerical sequence, is included at the end of this book to assist the user in locating the account for an agency. Citations to the U.S.C. or United States Statutes at Large are shown for the revolving, special, deposit, and trust fund accounts.

Each page in Part I of the publication carries a page number code associating it with that part: R-Part I Receipt Accounts.

Part III contains foreign currency accounts assigned for use in accounting and reporting for receipts, disbursements, sales for dollars, and balances of foreign currencies originally acquired by the United States Government without payment of dollars, and for currencies held in trust. The page number code for this section is FC.

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

## 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
Debt Held by the Public Principal.....	0500
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
Interest on Advances for Unemployment .....	1500
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.....	2670-2799
Realization upon loans and investments.....	2800-2900
Recoveries and refunds .....	3000
Clearing accounts .....	3500-3885
Special Fund Receipt Accounts .....	5000-5999
Trust Fund Receipt Accounts .....	8000-8999

#### Note

In this section, distributed offsetting receipts, as described in OMB Circular No. A-136, *Financial Reporting Requirements*, Section 6, dated August 23, 2005, are identified with the √ symbol before the account title.

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

## 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
0110	Individual Income Tax, Other
0111	Corporation Income and Excess Profits Taxes

##### Social Security Taxes:

0121	Federal Unemployment Tax Act Taxes
------	------------------------------------

##### Railroad Retirement Taxes:

0130	Railroad Retirement Tax Act Taxes
------	-----------------------------------

##### Miscellaneous Internal Revenue Collections:

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

##### Miscellaneous Taxes:

0199	Miscellaneous Taxes, Not Otherwise Classified
------	-----------------------------------------------

### MISCELLANEOUS RECEIPTS

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

0310	Duties on Imports
0311	√ Tonnage Duty Fees

**0500 DEBT HELD BY THE PUBLIC PRINCIPAL.** Public Debt Principal.

**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.

**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.

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

**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).

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.

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

**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  
 0832 U.S. Travel and Tourism Administration Facilitation Fees  
 0834 Breached Bond Penalties  
 0835 Immigration Fees, Border Security Act  
 0836 Immigration Patrol Fee, Homeland Security

**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

**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

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

0854	Registration Fees
0855	√ Registration, Filing, and Permit Fees, Hazardous Materials
0857	J1 Visa Waiver Application Filing Fees
0858	H-1B Visa Presidential Entry Restriction Payments

**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
0863	District of Columbia Court Fees
0864	Filing Fees
0865	Filing Fees, Bankruptcy
0866	Transitional Reinsurance Contributions to the General Fund, Centers for Medicare and Medicaid Services
0869	Fees for Legal and Judicial Services, Not Otherwise Classified
0870	Chapter Eleven Filing Fees, Bankruptcy

**0880 Petroleum and Petroleum Products Import Fees.**

0880	Fees for Licenses to Import Petroleum and Petroleum Products
------	--------------------------------------------------------------

**0890-0910 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
0894	√ Fees and Recoveries
0895	Hazardous Waste Permits, PMN, and Other Services
0900	√ Passenger Security Fees Returned to the General Fund

**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, Under Agricultural Laws.** Fines, penalties, and forfeitures for violation of laws governing the production and marketing of agricultural commodities.

1010	Fines, Penalties, and Forfeitures, Under Agricultural Laws
------	------------------------------------------------------------

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

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

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

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

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

**1050 Fines, Penalties, and Forfeitures, Under 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, Under 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.

**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 five years or longer, and wages of seamen remaining in registry of courts more than six 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.

1091 Post Judgement Interest  
1092 Forfeitures of Deceased Employee Pay and Allowance from Canceled Accounts  
1098 Fines and Penalties  
1099 Fines, Penalties, and Forfeitures, Not Otherwise Classified

**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

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

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

**1210 Contributions to “Conscience Fund”.** Money voluntarily paid to restore amounts that the donor considers to having 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.

1335           √ Interest on Loans to Transmission Facilitation Program, Bureau of the  
Fiscal Service, Treasury  
1338           √ Interest on Loans to the Presidio Trust  
1347           Interest on Loans and Advances to Nuclear Waste Fund, Energy  
1348           Interest on Loans and Advances to Interim Storage Fund, Energy  
1350           √ Interest on Loans to the Secretary of Transportation, Ocean Freight  
Differential, Maritime Administration  
1351           √ Interest on Loans to Bonneville Power Administration Fund, Energy  
1354           √ Interest on Loans for Housing for the Elderly or Handicapped  
1356           √ Interest on Loans to Rural Communication Development Fund, Rural Utilities  
Service  
1360           √ Interest on Loans to Western Area Power Administration, Energy  
1361           √ Interest on Loans to the Secretary of Transportation, Railroad  
Rehabilitation and Improvement Fund, Office of the Secretary  
1363           √ Interest on Loans for College Housing and Academic Facilities Loans,  
Education  
1366           √ Interest on Loans to Secretary of Transportation, Federal Ship Financing  
Fund, Maritime Administration  
1378           √ Interest on Loans to the Federal Crop Insurance Corporation  
1390           √ Interest on Loans to Guarantees of Mortgage-Backed Securities Pass-  
Through Assistance  
1399           √ Interest on Loans to Health and Human Services, Health Professions  
Graduate Student Loan Insurance Fund  
1401           √ Interest on Loans to Commodity Credit Corporation  
1405           √ Interest on Loans to Department of Education, College Housing Loans  
1409           √ Interest on Loans to Agricultural Credit Insurance Fund  
1410           √ Interest on Investment, Economic Development Revolving Fund  
1415           √ Interest on Loans to Federal Deposit Insurance 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  
1427           √ Interest on Advances to Colorado River Dam Fund, Boulder Canyon  
Project

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as “Available” under Joint Regulation No. 3, dated June 12, 1951, as amended

- 1428       √ Interest on Advances to Small Business Administration
- 1430       √ Interest on Loans to Rural Housing Insurance Fund, Farmers Home Administration
- 1433       √ Interest on Loans to National Flood Insurance Fund, Federal Emergency Management Agency
- 1435       √ General Fund Proprietary Interest, Not Otherwise Classified

**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.

- 1440       √ Interest on Loans to Economic Development Assistance Programs, Treasury
- 1442       √ Interest on Loans to Secure and Trusted Communications Network Reimbursements Program, Treasury
- 1450       √ Interest Payments from States, Cash Management Improvement, Treasury

**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.

- 1492       √ Post-Judgment Interest, Securities and Exchange Commission
- 1493       Interest Received from Outer Continental Shelf Escrow Amounts, Interior
- 1495       √ Interest Payments on Advances to the Black Lung Disability Trust Fund, Treasury
- 1497       √ Interest on Advances to the Railroad Retirement Account, Treasury
- 1499       √ Interest Received from Credit Reform Financing Accounts, Treasury

**1500   INTEREST ON ADVANCES FOR UNEMPLOYMENT.** Interest on loans or Advances, Bureau of Fiscal Service, Treasury.

- 1501.010   √ Interest on Loans or Advances to the Extended Unemployment Compensation Account, Bureau of the Fiscal Service, Treasury
- 1501.020   √ Interest on Loans or Advances to the Federal Unemployment Account, Bureau of the Fiscal Service, Treasury
- 1502       √ Interest on Loans or Advances to the Agricultural Disaster Relief Fund, Treasury

**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.

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

**\*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

**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
- 1812              √ Rent and Bonuses from Onshore Renewable Energy Development, 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, 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
- 2025              Arctic National Wildlife Refuge (ANWR) Oil and Gas Leasing Revenues, Federal Share, Interior
- 2026              Cook Inlet, Royalties, and Bonuses (Federal Share)

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

**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
- 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
- 2231 Privatization of Elk Hills, Energy
- 2232 ✓ Proceeds of Department of Energy Asset Sales, Energy
- 2233 ✓ Proceeds from Uranium Sales, Energy
- 2234 ✓ Sale of Strategic Petroleum Reserve Oil, Energy
- 2236 ✓ Sale of Certain Material in National Defense Stockpile, Defense
- 2239 ✓ Sale of Helium, Interior

**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, Energy
- 2248 ✓ Sale and Transmission of Electric Energy, Southeastern Power Administration
- 2249 ✓ Sale of Power and Other Utilities, Not Otherwise Classified

**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

**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.

✓ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

**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
2419.001	√ Fees and Other Charges for Program Administrative Services, Interior
2419.002	√ Fees and Other Charges for Other Services, Commerce
2420.089	√ Filing and Other Fees for Services, Surface Transportation Board
2421	√ Marine Safety User Fees U.S. Coast Guard, Homeland
2426	Temporary L-1 Visa Fee Increase, U.S. Citizenship and Immigration Services, Homeland Security
2427	Temporary H-1B Visa Fee Increase, U.S. Citizenship and Immigration Services, Homeland Security
2428	√ NEPA Opt-in Fees for Environmental Reviews, Executive Office of the President
2429	√ Fees and Other Charges for Communication and Transportation Services, Not Otherwise Classified

**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.

**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 U.S.C. 154(f)(3))
2442	√ Overtime Service, Marine Inspection and Navigation (Required by law to be maintained; 46 U.S.C. 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 Federal Communications Commission (FCC) licenses 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.

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

2462	√ Deposits for Survivor Annuity Benefits, Army, Navy, Air Force, Office of the Secretary of Defense
2473	√ Contributions from Military Personnel, Veterans Administration Educational Assistance Act of 1984
2474	Auction Receipts, Federal Communications Commission
2480	√ Tariff Filing Fees, Transportation
2481	√ Commercial Space Licensing Fees, Transportation
2484	√ Receipts from Grazing Fees, Federal Share, Interior
2485	√ GSE Fees Pursuant to P.L. 112-78 Sec. 401
2486	√ Visa Integrity Fee, U.S. Citizenship and Immigration Services, Homeland; 8 U.S.C. 1805 (a); P.L. 119-21
2497	Full Cost Recovery Fees Pursuant to OMB Circular No. A-25

**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.

2612	√ Sale of Public Land, Buildings, and Easements to Remain in Federal Ownership (non-GSA Sales), Labor
------	-------------------------------------------------------------------------------------------------------

**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 U.S.C. 725c)
2624	√ Sale of Real Property, 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, Army (Required by law to be maintained; 31 U.S.C. 725c)
2644	√ Defense Vessel Transfer Receipt Account
2647	Proceeds for Sale of Power Marketing Administration, Alaska Power Administration, 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)
2667	Profit on Sale of Silver (not included in budget receipts)

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

**2670-2799 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.

2671.003	√ Food Supply Chain and Agriculture Pandemic Response Guaranteed Loan, Downward Reestimates of Subsidy, Office of the Secretary, Agriculture
2673.003	√ Arms Initiative, Downward Reestimate Subsidies, Army
2674.001	√ Consumer Operated and Oriented Plan Direct Loan Program, Negative Subsidies, Health and Human Services
2674.003	√ Consumer Operated and Oriented Plan Direct Loan Program, Downward Reestimates of Subsidies, Health and Human Services
2675.003	√ Biorefinery Assistance, Downward Reestimates of Subsidies, Agriculture
2676.003	√ Downward Reestimates, MENA Loan Guarantee Program
2677.001	√ Community Development Financial Institutions Fund, Negative Subsidies, Treasury
2678.001	√ Green Retrofit Program for Multifamily Housing, Downward Reestimates of Subsidies, Housing and Urban Development
2679.001	√ Title 17 Innovative Technology Loan Guarantees, Negative Subsidies, Energy
2680.001	√ Rural Microenterprise Investment, Negative Subsidies
2680.003	√ Rural Microenterprise Investment, Downward Reestimates of Subsidies
2681.003	√ Treasury International Assistance Program Guaranteed Loans, Downward Reestimates of Subsidies, Bureau of the Fiscal Service, Treasury
2682.003	√ Contributions to IMF Facilities and Trust Funds, Downward Reestimates of Subsidies, Bureau of the Fiscal Service, Treasury
2683.003	√ Water Infrastructure Finance and Innovation Downward Reestimate Receipt Account, Environmental Protection Agency
2684	√ Native Hawaiian Housing Loan Guarantee Fund, Negative Subsidies, Public and Indian Housing, Housing and Urban Development
2685.001	√ Loans Negative Subsidies, United States International Development Finance Corporation
2686.003	√ Downward Reestimates of Subsidies, Microenterprise and Small Enterprise Development, United States International Development Finance Corporation
2687.003	√ Downward Reestimates of Subsidies, Urban and Environmental Credit Program, United States International Development Finance Corporation
2688.001	√ Insurance of Debt Negative Subsidies, United States International Development Finance Corporation
2688.003	√ Insurance of Debt Downward Reestimates, United States International Development Finance Corporation
2689.003	√ Loans, Downward Reestimates of Subsidy, United States International Development Finance Corporation
2690.003	√ Creating Helpful Incentives to Produce Semiconductors (CHIPS) Downward Reestimates, National Institute of Standards and Technology, Commerce
2691.001	√ Economic Stabilization, Negative Subsidies, Treasury
2691.003	√ Economic Stabilization, Downward reestimates of subsidies, Treasury
2692.001	√ Defense Production Act, Negative Subsidies, Defense
2694.003	√ Emergency Homeowners' Relief Fund, Downward Reestimates, Housing & Urban Development
2695.003	√ Home Ownership Preservation Equity Fund, Downward Reestimates of Subsidies, Housing & Urban Development
2696	√ Maritime (Title XI) Loan Program, Negative Subsidy Receipt Account, Maritime Administration, Transportation

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

2698.003	√ Clean Technology Fund Loans, Downward Re-estimates, Bureau of the Fiscal Service, Department of Treasury
2699.001	√ Green and Resilient Retrofit Program for Multifamily Housing, Negative Subsidy Receipts, Housing and Urban Development
2701.001	√ Agriculture Credit Insurance, Negative Subsidies, Agriculture
2701.003	√ Agriculture Credit Insurance Downward Reestimates of Subsidies, Agriculture
2702.001	√ Rural Electrification and Telephone Loans, Negative Subsidies, Agriculture
2702.003	√ Rural Electrification and Telephone Loans, Downward Reestimates of Subsidies, Agriculture
2703.001	√ Rural Water and Waste Disposal, Negative Subsidies, Agriculture
2703.003	√ Rural Water and Waste Disposal, Downward Reestimates of Subsidies, Agriculture
2704.001	√ Rural Development Insurance, Negative Subsidies, Agriculture
2704.003	√ Rural Development Insurance, Downward Reestimates of Subsidies, Agriculture
2705.001	√ Rural Community Facility, Negative Subsidies, Agriculture
2705.003	√ Rural Community and Facility, Downward Reestimates of Subsidies, Agriculture
2706.001	√ Rural Housing Insurance, Negative Subsidies, Agriculture
2706.003	√ Rural Housing Insurance, Downward Reestimates of Subsidies, Agriculture
2707.001	√ Rural Business and Industry, Negative Subsidies, Agriculture
2707.003	√ Rural Business and Industry, Downward Reestimates of Subsidies, Agriculture
2708.003	√ Downward Reestimates of Subsidies (P.L. 480), Agriculture
2710.001	√ Rural Development Loan Fund, Negative Subsidies, Agriculture
2710.003	√ Rural Development Loan Fund, Downward Reestimates of Subsidies, Agriculture
2711.001	√ Rural Telephone Bank, Negative Subsidies, Agriculture
2711.004	√ Rural Telephone Bank, Downward Reestimates of Subsidies, Agriculture
2712.001	√ Agriculture Credit Insurance Fund Guaranteed Loans, Negative Subsidies, Agriculture
2712.003	√ Agriculture Credit Insurance Fund Loans, Downward Reestimates of Subsidies, Agriculture
2713.001	√ Rural Economic Development Loans, Negative Subsidies, Agriculture
2713.003	√ Rural Economic Development Loans, Downward Reestimates of Subsidies, Agriculture
2715.001	√ Self-Help Housing Land Development Funds, Negative Subsidies, Agriculture
2715.003	√ Self-Help Housing Land Development Funds, Downward Reestimates of Subsidies, Agriculture
2716.003	√ Food for Progress Credits (P.L. 480), Downward Reestimates of Subsidies, Agriculture
2717.001	√ Fisheries Finance, National Oceanic and Atmospheric Administration, Negative Subsidies, Agriculture
2717.003	√ Fisheries Finance, Downward Reestimates of Subsidies, National Oceanic and Atmospheric Administration, Agriculture
2718.001	√ Federal Family Education Loan Program, Negative Subsidies, Education
2718.003	√ Federal Family Education Loan Program, Downward Reestimates of Subsidies, Education
2719.001	√ FHA-General and Special Risk Insurance, Negative Subsidy, Housing and Urban Development

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as “Available” under Joint Regulation No. 3, dated June 12, 1951, as amended

2719.003	√ FHA-General and Special Risk Insurance, Downward Reestimates of Subsidies, Housing and Urban Development
2720.003	√ High Priority Corridor Loans, Downward Reestimates of Subsidies, Federal Highway Administration, Transportation
2721.001	√ Disaster Loan Program, Negative Subsidies, Small Business Administration
2721.003	√ Disaster Loan Program, Downward Reestimates of Subsidies, Small Business Administration
2722.001	√ Business Loan Program, Negative Subsidies, Small Business Administration
2722.003	√ Business Loan Program, Downward Reestimates of Subsidies, Small Business Administration
2723.001	√ Debt Restructuring, Negative Subsidies, Funds Appropriated to the President
2723.003	√ Debt Restructuring, Downward Reestimates of Subsidies, Funds Appropriated to the President
2724.001	√ Foreign Military Financing Program Account, Negative Subsidies, Funds Appropriated to the President
2724.003	√ Foreign Military Financing, Downward Reestimates of Subsidies, Funds Appropriated to the President
2725.001	√ Loan Guarantees to Israel, Negative Subsidies, Agency for International Development
2725.003	√ Loan Guarantees to Israel, Downward Reestimates of Subsidies, Agency for International Development
2727.001	√ Export-Import Bank Loans, Negative Subsidies, Export-Import Bank of the United States
2727.003	√ Export-Import Bank Loans, Downward Reestimates of Subsidies, Export-Import Bank of the United States
2728.003	√ Maritime (Title XI) Loan Programs, Downward of Subsidies, Maritime Administration, Transportation
2729.003	√ Indian Loan Guarantee, Downward Reestimates, Bureau of Indian Affairs
2731.003	√ Assistance for the New Independent States of the Former Soviet Union: Ukraine Export Credit Insurance, Downward Reestimates, Agency for International Development
2733.003	√ Guaranty and Indemnity Direct Loan Financing, Department of Veterans Affairs, Downward Reestimates of Subsidies, Veterans Affairs
2734.003	√ Tribal Energy Loan Guarantee Program, Downward Reestimates of Subsidies, Energy
2735.003	√ Alameda Corridor Loan Program, Downward Reestimates of Subsidies, Federal Railroad Administration, Transportation
2736.003	√ Spectrum Auction Direct Loans, Downward Reestimates of Subsidies, Federal Communications Commission
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, Transportation
2740.003	√ Disaster Assistance, Downward Reestimates of Subsidies, Federal Emergency Management Agency
2741.003	√ College Housing and Academic Facilities Loan, Downward Reestimates of Subsidies, 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, Housing and Urban Development

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

2745.003	√ Timber Production Expansion Downward Reestimates of Subsidies, Department of Agriculture
2746.001	√ Distance Learning and Telemedicine Program, Negative Subsidies, Rural Utilities Service, Agriculture
2746.003	√ Distance Learning and Telemedicine Program, Downward Reestimates, Rural Utilities Service, Agriculture
2747.003	√ Indian Direct Loan, Downward Reestimates of Subsidies, Bureau of Indian Affairs
2748.003	√ Rural Business Investment, Downward Reestimates of Subsidies, Rural Business-Cooperative Service, Agriculture
2751.001	√ Native American Veteran's Housing Loans, Negative Subsidies, Veterans Affairs
2751.003	√ Native American Veterans Housing Loans, Downward Reestimates, Veterans Affairs
2753.003	√ Downward Reestimates of Subsidies, Abatement, Control and Compliance Loans, Environmental Protection Agency
2754.003	√ Apple Loan Program, Downward Reestimates of Subsidies, Agriculture
2755.001	√ Veterans Housing Benefit Loan Program, Negative Subsidies, Veterans Affairs
2756.001	√ Farm Storage Facility Loans, Negative Subsidies, Agriculture
2756.003	√ Farm Storage Facility Loans, Downward Reestimates of Subsidies, Agriculture
2757.003	√ Commodity Credit Corporation Export Guarantee Financing, Downward Reestimates of Subsidies, Agriculture
2758.003	√ Health Center Guarantee Loan Program, Downward Reestimates, Health and Human Services
2759.001	√ Emergency Steel Guaranteed Loans, Negative Subsidies, Commerce
2759.003	√ Emergency Steel Guaranteed Loans, Downward Reestimates of Subsidies, Commerce
2760.001	√ Railroad Rehabilitation and Improvement Financing, Negative Subsidies, Office of the Secretary, Transportation
2760.003	√ Downward Reestimates, Railroad Rehabilitation and Improvement Program, Office of the Secretary, Transportation
2761.001	√ Family Housing Improvement Fund, Negative Subsidies, Defense
2761.003	√ Family Housing Improvement Fund, Downward Reestimates of Subsidies, Defense
2762.003	√ Title VI Indian Loan Guaranteed Receipt Account, Downward Reestimates of Subsidies, Housing and Urban Development
2763.003	√ Community Development Financial Institutions Fund, Downward Reestimates of Subsidies, Treasury
2767.003	√ Vocational Rehabilitation and Employment Direct Loan Financing, Department of Veterans Affairs, Downward Reestimates of Subsidies, Veterans Affairs
2768.001	√ Transportation Infrastructure Finance and Innovation Program, Negative Subsidies, Office of the Secretary, Transportation
2768.003	√ Transportation Infrastructure Finance and Innovation Program, Downward Reestimates Subsidies, Office of the Secretary, Transportation
2772.003	√ Defense Export Loan Guarantee, Downward Reestimates of Subsidies, Defense
2773.003	√ Community Development Loan Guarantees, Downward Reestimates of Subsidies, Housing and Urban Development
2774.003	√ Assistance to American Samoa, Direct Loan, Downward Reestimates of Subsidies, Interior
2775.003	√ Debt Restructuring, Downward Reestimates of Subsidies, Agriculture
2776.003	√ Repatriation Loans, Downward Reestimates of Subsidies, State

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

2779.003	√	Multifamily Housing Revitalization Fund, Downward Reestimates of Subsidies
2780.001	√	Creating Helpful Incentives to Produce Semiconductors (CHIPS) Negative Subsidies, National Institute of Standards and Technology Commerce
2781.001	√	Federal Direct Student Loan Program, Negative Subsidies, Education
2781.003	√	Federal Direct Student Loan Program, Downward Reestimates of Subsidies, Education
2782.003	√	Arms Initiative, Downward Reestimates Subsidies, Army
2784.003	√	Small Business Lending Fund Direct Loans, Downward Reestimates of Subsidies, Departmental Offices, Treasury
2785.003	√	Loan Guarantees to Egypt Program Account, Downward Reestimates of Subsidies, Agency for International Development
2786.001	√	Rural Energy for America Program, Negative Subsidies, Agriculture
2786.003	√	Rural Energy for America Program Downward Reestimates of Subsidies, Rural Development Administration, Agriculture
2787.001	√	Commodity Credit Corporation Export Guarantees, Negative Subsidy
2790.003	√	GSE Mortgage-Backed Securities Direct Loans, Downward Reestimates of Subsidies, Departmental Offices, Treasury
2792.003	√	Troubled Asset Relief Program, Downward Reestimates of Subsidies, Departmental Offices, Treasury
2793.001	√	Commodity Credit Corporation Export Guarantees, Negative Subsidy
2794.001	√	TEACH Grant Program, Negative Subsidies, Education
2794.003	√	TEACH Grant Program, Downward Reestimates of Subsidies, Education
2795.003	√	DOE ATVM Direct Loans Downward Reestimate Account, Energy
2796.001	√	Title 17 Innovative Technology Loan Guarantee Financing, Section 1705, Negative Subsidies, Energy
2796.003	√	DOE Loan Guarantees (Section 1705 Recovery Act) Downward Reestimate Account, Energy
2797.003	√	DOE Loan Guarantees (Section 1703 and 1706) Downward Reestimate Account, Energy
2798.003	√	Health Education Assistance Loans, Downward Reestimates of Subsidies
2799.003	√	Native Hawaiian Housing Loan Guarantees, Downward Reestimates of Subsidies

**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.)

**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.

2869	√	Repayment of Loans and Credits to Foreign Nations
------	---	---------------------------------------------------

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

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

- 2871.001     √ Repayment of Repayable General Fund Advances to the Extended Unemployment Compensation Account (EUCA)
- 2871.002     √ Repayment of Repayable General Fund Advances to the Federal Unemployment Account (FUA)
- 2872.001     Repayment of Repayable General Fund Advances from Federal Supplementary Medical Insurance Trust Fund (SMI)
- 2873         √ Repayment of Repayable General Fund Advances to Agricultural Disaster Relief Fund

**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.

- 2891         √ Proceeds, Grants for Emergency Mortgage Relief Derived from Emergency Homeowner's Relief Fund
- 2894         √ Proceeds, GSE Equity Related Transactions, Treasury
- 2897         √ Proceeds, Air Carrier Equity Related Transactions, 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, Education
- 2917         √ Repayments of Loans from Local Educational Agencies, Environmental Protection Agency
- 2941         √ Dollar Repayments of Loans, Agency for International Development
- 2968         √ Repayment of Loans, Foreign Military Loan Liquidating Account, Funds Appropriated to the President

**3000 RECOVERIES AND REFUNDS.** The return of moneys 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

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

**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
3094	Recovery from Airport and Airway Trust Fund for Refunds of Taxes
3096	√ Recovery of Beneficiary Overpayments from the Supplemental Security Income Program
3098	Recoveries and Refunds, State and Local Government Fiscal Assistance Trust Fund
3099	√ Miscellaneous Recoveries and Refunds, Not Otherwise Classified
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, Trust Funds
3102.003	√ Recoveries from Federal Agencies Resulting from Reductions in the Civilian Salaries of Military Retirees, Trust Funds (Off-Budget Entities)
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 from Reductions in the Civilian Salaries of Military Retirees, Federal Funds, National Mediation Board
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
3112	√ Reimbursements from Federal Agencies for Payments Made as a Result of Discriminatory Conduct
3113	√ Collections of Recoveries and Refunds from Canceled Accounts
3200	√ Collections of Receivables from Canceled Accounts
3210	√ General Fund Proprietary Receipts, Defense Military, Not Otherwise Classified
3220	√ General Fund Proprietary Receipts, Not Otherwise Classified, All Other
3229	√ Cellulosic Biofuel Waiver Credits, Renewal Fuel Program
3230	Special and Trust Fund Proprietary Receipts Returned to the General Fund of the U.S. Treasury
3231	Special and Trust Fund Governmental Receipts Returned to the General Fund of the U.S. Treasury
3232	Special and Trust Fund Intrafund Receipts Returned to the General Fund of the U.S. Treasury
3233	Special and Trust Fund Offsetting Governmental Receipts Returned to the General Fund of the U.S. Treasury
3234	Special and Trust Fund Interfund Receipts Returned to the General Fund of the U.S. Treasury
3240	Spending Authority from Offsetting Collections Returned to the General Fund of the U.S. Treasury

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

3241	Monies Derived from the General Fund Returned to the General Fund of the U.S. Treasury
3242	Monies Derived from Exercised Borrowing Authority Returned to the General Fund of the U.S. Treasury
3250	Earnings on Federal Investments Unavailable to Agencies and Returned to the General Fund of the U.S. Treasury
3305	√ Transfer of excess receipts to the General Fund

**3500-3885 CLEARING ACCOUNTS**

F3500	Collections and/or Payments Default
F3502	IPAC Default
F3601	CSP Custodial Collections for U.S. Army Corps of Engineers, Harbor Maintenance Trust Fund, U.S. Customs and Border Protection, Homeland
F3602	CBP Custodial Collections for Agricultural Inspection User Fee Account (USDA), U.S. Customs and Border Protection, Homeland Security
F3603	FERC Custodial Collections of Charges for DOI Reclamation Fund, Federal Energy Regulatory Commission, Energy
F3604	TTB Custodial Collections of Excise Taxes for DOI Federal Aid to Wildlife Restoration, Alcohol and Tobacco Tax and Trade Bureau, Treasury
F3605	FERC Custodial Collections of Charges for DOD Licenses Under Federal Power Act Special Fund, Federal Energy Regulatory Commission, Energy
F3606	CBP Custodial Collections for Fines, Penalties, Forfeitures, Agriculture Law Account (USDA), U.S. Customs and Border Protection, Homeland Security
F3607	CBP Custodial Collections for Food and Drug Administration, Department of Health and Human Services, U.S. Customs and Border Protection, Homeland Security
F3608	CBP Custodial Collections for Migratory Bird Conservation Account, U.S. Fish and Wildlife Service (DOI), U.S. Customs and Border Protection, Homeland Security
F3609	NHTSA Custodial Collection of Penalties for Highway Trust Fund, National Highway Traffic Safety Administration, Transportation
F3610	FMCSA Custodial Collection of Fines and Penalties for Highway Trust Fund, Federal Motor Carrier Safety Administration, Transportation
F3611	Custodial Collections for fees for Visitor Map Sales Under the Federal Lands Recreation Enhancement Act for the United States Forest Service, Interior
F3612	Custodial Collections of fees for America the Beautifully-the National Parks and Federal Recreation Lands Pass and Northwest Park Pass, Interior
F3613	Custodial Collections for Government Publishing Office U.S. Customs and Border Protection, Homeland Security
F3614	Custodial Collections for Assessments on Imports of Beef and Pork Products, U.S. Customs and Border Protection, Homeland Security
F3615	Custodial Collections of Electronic System for Travel Authorization (ESTA) Fees for the Corporation for Travel Promotion, US Customs and Border Protection, Homeland Security
F3810	Undistributed Proceeds from Sale of Foreign Currency, State
F3820	Unidentified Cash Collections, Federal Tax Deposits, Internal Revenue Service
F3840	Real Property, General Services Administration
F3842	Broker Rebates, General Services Administration
F3844	Deposits of Litigations, Internal Revenue Service, Treasury
F3845	Proceeds of Sales, Personal Property
F3870	Undistributed Intra-Governmental Payrolls, Health and Human Services
F3875	Budget Clearing Account (suspense)
F3880	Unavailable Check Cancellations and Overpayments (suspense)
F3885	Undistributed Intra-Governmental Payments

**5000-5999 SPECIAL FUND RECEIPT ACCOUNTS**

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

5000.021	√ Miscellaneous Interest, Reclamation Fund, Interior	43 U.S.C. 391
5000.024	√ Royalties on Natural Resources, Reclamation Fund, Interior	43 U.S.C. 391
5000.025	√ Sale of Timber and Other Products, Reclamation Fund, Interior	43 U.S.C. 391
5000.026	√ Sale of Electric Energy, Bonneville Power Administration, Reclamation Fund, Interior	43 U.S.C. 391
5000.027	√ Sale of Power and Other Utilities, Reclamation Fund, Energy	43 U.S.C. 502
5000.028	√ Other, Reclamation Fund, Interior	43 U.S.C. 391
5000.029	√ Sale of Public Domain, Reclamation Fund, Interior	43 U.S.C. 391
5001.001 **	Forfeited Cash and Proceeds from Sales of Forfeited Property, Special Forfeiture Fund, Executive Office of the President	21 U.S.C. 1509(b)
5001.002 **	Earnings on Investments, Special Forfeiture Fund, Executive Office of the President	21 U.S.C. 1509(a)
5003.002 **	√ Receipts from Mineral Leasing, Public and Acquired Military Lands (Act February 25, 1920, and December 17, 1981, as amended), Office of Natural Resources Revenue, Interior	30 U.S.C. 191, 30 USC 286
5005.002	√ Land and Water Conservation Fund, Surplus Process Sales, (Various Agencies)	54 USC 200302(a), 40 USC 572
5005.004	Land and Water Conservation Fund, Special Recreation Use Fees, (Various Agencies)	54 USC 200302(a)
5005.007	Land and Water Conservation Fund, Rent Receipts Outer Continental Shelf Lands, National Park Service, Interior	54 USC 200302(a)
5005.008	Land and Water Conservation Fund, Royalty Receipts Outer Continental Shelf Lands, National Park Service, Interior	54 USC 200302(a), 30 USC 1714
5005.009	Outer Continental Shelf Rents and Bonuses, LWCF Share from Certain Leases, National Park Service, Interior	43 USC 1331 Note
5005.010	Outer Continental Shelf Royalties, LWCF Share from Certain Leases, National Park Service, Interior	43 USC 1331
5005.011	√ Land and Water Conservation Fund, Federal Land Sales Fund Balance, Bureau of Land Management, Interior	54 USC 200302
5007	√ Special Recreation Use Fees, Army, Corps of Engineers, Civil	16 U.S.C. 4601-6a
5008.001	√ National Forest Fund Receipts, Agriculture	
5009.001	√ Forest Service Recreation User Fees, Forest Service, Agriculture	16 U.S.C. 4601-6a
5012	Licenses under Federal Power Act, Improvements of Navigable Water (100 %), Energy	16 U.S.C. 810
5013	√ Licensee Benefit Charges, Energy	16 U.S.C. 803(f)
5015.006 **	Coal Mining Reclamation Fees, Office of Surface Mining Reclamation and Enforcement, Interior	30 U.S.C. 1231
5015.007 **	√ Interest on Late Payment of Coal Mining, Office of Surface Mining Reclamation and Enforcement, Interior	30 U.S.C. 1231
5015.008 **	√ Other, Office of Surface Mining Reclamation and Enforcement, Interior	30 U.S.C. 1231
5015.009 **	√ Earnings on Investments, Office of Surface Mining Reclamation and Enforcement	30 U.S.C. 1231
5016	√ Receipts from Grazing, Etc., Public Lands Outside Grazing Districts, Bureau of Land Management, Interior	43 U.S.C. 315i
5017.001 **	√ Service Charges, Deposits, and Forfeitures, Bureau of Land Management, Interior	43 U.S.C. 1735
5018.001 **	√ Deposits for Road Maintenance and Reconstruction, Bureau of Land Management, Interior	43 U.S.C. 1762c
5023.001 **	Fees for Independent Counsel, United States Tax Court	26 U.S.C. 7475
5024	Increment on Gold, Treasury	31 U.S.C. 408b
5026.001 **	Registry Fees, Appraisal Subcommittee	12 U.S.C. 3337
5026.003	Incremental Registry Fees (DODD-Frank ACT), Appraisal Subcommittee	P.L. 111-203, 124 Stat. 2195
5029.002 **	√ Earnings on Investments, Federal Aid to 1975 Wildlife Restoration Fund	P.L. 101-233, 103 Stat. 1974-1975
5029.003 **	Federal Aid to Wildlife Restoration Fund 1975	P.L. 101-233, 103 Stat. 1974-1975
5032	√ Receipts from Grazing, etc., Public Lands Within Grazing Districts, Bureau of Land Management	43 U.S.C. 315i
5038.001 **	√ Rents and Charges for Quarters, National Biological Survey	5 U.S.C. 5911 note
5041.001 **	Fines, Penalties, and Forfeitures, Crime Victims Fund, Justice	34 U.S.C. 20101

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

5041.003 **	✓ Payment from the General Fund, Crime Victims Fund, Justice	115 Stat. 2294
5041.004 **	Child Pornography Victims Reserve Assessments, Crime Victims Fund, Justice	18 U.S.C. 2259B, PL 115-299
5042.001 **	Forfeited Cash and Proceeds from the Sale of Forfeited Property, Justice	28 U.S.C. 524
5042.002 **	✓ Earnings on Investments, Assets Forfeiture Fund, Justice	28 U.S.C. 524
5044	✓ Receipts from Grazing, etc., Public Lands Within Grazing Districts, Miscellaneous, Bureau of Land Management	43 U.S.C. 315i
5045.001 **	✓ Receipts from Oil and Gas Leases, National Petroleum Reserve in Alaska, Office of Natural Resources Revenue, Interior	42 U.S.C. 6508
5048.001 **	✓ Rents and Charges for Quarters, Bureau of Land Management	P.L. 98-473, 98 Stat. 1874
5049.001 **	✓ Rents and Charges for Quarters, National Park Service	P.L. 98-473, 98 Stat. 1874
5050.001 **	✓ Rents and Charges for Quarters, United States Fish and Wildlife Service	P.L. 98-473, 98 Stat. 1874
5051.001 **	✓ Rents and Charges for Quarters, Bureau of Indian Affairs	P.L. 98-473, 98 Stat. 1874
5053.001 **	✓ Rents and Charges for Quarters, Bureau of Reclamation, Interior	P.L. 98-473, 98 Stat. 1874
5055.001 **	✓ Rents and Charges for Quarters, Geological Survey	P.L. 98-473, 98 Stat. 1874
5058.001 **	✓ Receipts from Operations of North Platte Project (Gering and Fort Laramie, Goshen, and Pathfinder Irrigation Districts), Bureau of Reclamation	P.L. 580, 66 Stat. 755
5063.001 **	Deposits, Civil Penalties, Office of Surface Mining Reclamation and Enforcement	P.L. 100-202, 101 Stat. 1329-226, 227
5066.001	✓ Hydraulic Mining in California, Tax, Debris Reservoirs	33 U.S.C. 683
5066.002	✓ Hydraulic Mining in California, Water Storage and Use of Facilities, Debris Reservoirs	33 U.S.C. 683
5070.001 **	Deposits, Perishable Agricultural Commodities Act Fund, Agricultural Marketing Service	7 U.S.C. 499c(b)
5070.002 **	✓ Earnings on Investments, Perishable Agricultural Commodities Act, Agricultural Marketing Service	7 U.S.C. 499c(5)
5070.003 **	✓ General Fund Payment, Perishable Agricultural Commodities Act Fund, Agricultural Marketing Service	P.L. 106-224, 114 Stat. 399, Sec. 203(a)
5071.001 **	✓ Rents and Charges for Quarters, Indian Health Services	P.L. 98-473, 98 Stat. 1874
5072	✓ Fees, Operation and Maintenance of Recreation Facilities, Forest Service	P.L. 100-203, 101 Stat. 1330-265
5073.001 **	✓ Fees for Bankruptcy Oversight, United States Trustee System Fund, Justice	28 U.S.C. 589a
5073.002 **	✓ Earnings on Investments, United States Trustee System Fund, Justice	28 U.S.C. 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
5080.001 **	✓ Gifts to the United States to Reduce Debt Held by the Public, Bureau of the Fiscal Service, Treasury	31 U.S.C. 3113
5080.003 **	Receipts from General Fund to Reduce Debt Held by the Public, Bureau of the Fiscal Service, Treasury	31 U.S.C. 3113
5081.001 **	Presidential Election Campaign Fund	26 U.S.C. 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, Homeland Security	116 Stat. 2135
5088.001 **	✓ Immigration Examinations Fee Account	8 U.S.C. 1356
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 U.S.C. 701c-3
5091.001 **	✓ National Wildlife Refuge Fund, United States Fish and Wildlife Service	16 U.S.C. 715s

✓ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as “Available” under Joint Regulation No. 3, dated June 12, 1951, as amended

5092.001	**	✓ Proceeds from Sales, Water Resource Development Projects, United States Fish and Wildlife Service	16 U.S.C. 460d
5095.001	**	✓ Sale of Hunting and Fishing Permits, Military Reservations	16 U.S.C. 670b
5098.001	**	✓ Restoration, Rocky Mountain Arsenal	100 Stat. 4003
5100.001	**	Filing Fees, the Judiciary	28 U.S.C. 1931nt
5101.001	**	Registry Administration Account, the Judiciary	28 U.S.C. 2041nt
5105		Licenses under Federal Power Act from Public Lands and National Forests, Payment to States (37-1/2 percent)	16 U.S.C. 810
5107		✓ Recreation, Entrance and Use Fees, National Park Service	101 Stat. 1330-264, 267
5109.001	**	✓ Recreation Enhancement Fee Program, Bureau of Reclamation	P.L. 108-447, Sec. 807
5110.001	**	✓ Recreational Enhancement Fee Program, National Park Service	P.L. 108-447, Sec. 807
5113.001	**	Fees, Practice and Registration Fees Fund, United States Court of Appeals for Veterans Claims	38 U.S.C. 4085
5114.001	**	✓ Proceeds from Sale of Property, Judiciary Automation Fund, the Judiciary	28 U.S.C. 612
5114.003	**	✓ Advances and Reimbursements, Judiciary Automation Fund, the Judiciary	28 U.S.C. 612
5116.001	**	✓ Fisherman's Protective Fund, State	22 U.S.C. 1972
5120.001	**	Fees for Fishermen's Contingency Fund	43 U.S.C. 1842, 96 Stat. 143; 145
5120.002	**	Earnings on investments, Fishermen's Contingency Fund	43 U.S.C. 1842
5121.001	**	✓ Fees Collected, Fishermen's Guaranty Fund, State	22 U.S.C. 1977
5121.002	**	✓ Earnings on Investments, Fishermen's Guaranty Fund, State	22 U.S.C. 1977
5122.001	**	Fees for Foreign Fishing Observer Fund	16 U.S.C. 971i
5122.002	**	Earnings on Investments, Foreign Fishing Observer Fund	16 U.S.C. 971i
5125		Licenses under Federal Power Act, Improvements of Navigable Waters, Maintenance and Operation of Dams, etc., (50 percent)	16 U.S.C. 803(f), 810
5126.001	**	✓ Breached Bond Penalties Greater than \$8M, Breached Bond Detention Fund, Border and Transportation Security, Homeland Security	106 Stat. 1843
5126.003		✓ Breached Bond Penalties up to \$8M, Breached Bond Detention Fund, Border and Transportation Security, Homeland Security	P.L. 102-395, 106 Stat. 1843 Sec. 112, (r)(2)
5126.004		✓ Breached Non-Immigrant Visa Bonds Penalties, Breached Bond Detention Fund	8 USC Secs. 1356®, 1183, and 1201(g)
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 U.S.C. 305c
5131.001	**	✓ Diversion Control Fee Account, Justice	106 Stat. 1843
5131.004	**	✓ Diversion Control Fee, OGV Proceeds, DEA, Justice	21 USC 821; 21 USC 886
5132		✓ Grazing Fees for Range Improvements, Taylor Grazing Act, as amended	43 U.S.C. 315
5133		✓ Sale of Public Land and Materials, 5-Percent Fund to States	65 Stat. 252
5134.001	**	✓ Moneys Due Oklahoma from Royalties, Oil and Gas, South Half of Red River, Office of Natural Resources Revenue, Interior	65 Stat. 252
5135		✓ Fees from Leased Grazing Lands, Pierce Act	42 U.S.C. 6508
5137.001	**	✓ Migratory Birds Hunting Stamps	65 Stat. 252
5137.002	**	Import Duties on Arms and Ammunition	16 U.S.C. 718d
5137.003	**	✓ Entrance Fees, Refugee Units	100 Stat. 3584-3586
5137.004	**	✓ Migratory Birds Hunting Stamps (Conservation Easements), U.S. Fish and Wildlife Service, Interior	100 Stat. 3584-3586
5138		Tax on Fishing Rods, Creels, Reels, Artificial Lures, Baits, and Flies	16 U.S.C. 718d

✓ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

5140	Historic Preservation Fund, Receipts, Outer Continental Shelf Lands	16 U.S.C. 470h
5141.003 **	National Indian Gaming Commission, Gaming Activity Fees, Interior	25 U.S.C. 2717a
5143	✓ Payment from the General Fund, Cooperative Endangered Species Conservation Fund	16 U.S.C. 1535
5144	✓ Payment for Space and Services	31 U.S.C. 782
5145.001 **	✓ Cooperative Research and Development Agreements, National Institutes of Health	15 U.S.C. 3710a
5146.001 **	✓ Cooperative Research and Development Agreements, Centers for Disease Control	15 U.S.C. 3710a
5147.001 **	✓ Cooperative Research and Development Agreements, Alcohol, Drug Abuse, and Mental Health Administration	15 U.S.C. 3710a
5148.001 **	✓ Cooperative Research and Development Agreements, Food and Drug Administration	15 U.S.C. 3710a
5151.001 **	✓ Sale and Rent of Real Property, International Center, Washington, D.C., State	82 Stat. 959
5151.002 **	✓ Earnings on Investments, International Center, Washington, D.C., State	P.L. 90-553, 87 Stat. 74
5151.003 **	✓ Federal Payment, International Center, Washington, D.C., State	82 Stat. 959
5155.001 **	✓ Panama Canal Commission Compensation Fund	
5155.002 **	✓ Interest on Investments, Panama Canal Commission Compensation Fund	
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 U.S.C. 1291nt
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 U.S.C. 20
5171	National Recreational Boating Safety and Facilities Improvement Fund	46 U.S.C. 1479a
5172	✓ Pipeline Safety User Fees, Pipeline and Hazardous Materials Safety Administration	118 Stat. 2424
5172.004	✓ Underground Natural Gas Storage Facility Safety	49 U.S.C. 60302
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
5174.002 **	✓ 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 U.S.C. 111,119
5175.002 **	✓ Earnings on Investments, Copyright Office, Library of Congress	17 U.S.C. 111,119

✓ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as “Available” under Joint Regulation No. 3, dated June 12, 1951, as amended

5175.003	**	✓ Fees for Digital Audio Recording Technology, Operating Cost, Copyright Office, Library of Congress	
5177.001	**	✓ Proprietary Receipts, International Litigation Fund, State	108 Stat. 392
5178.001		✓ Falcon and Amistad Operation and Maintenance Fund, Energy	108 Stat. 457
5180		Alternative Fuels Production, Energy	42 U.S.C. 5915
5182.001		✓ Strategic Petroleum Reserve	42 U.S.C. 6240 note
5183.001	**	Universal Service Fund, Federal Communications Commission	110 Stat. 71
5183.002	**	✓ Earnings on Federal Securities, Universal Service Fund, FCC	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	P.L. 103-139, 107 Stat. 1483
5187.001	**	✓ Defense Cooperation Account	105 Stat. 873
5187.002	**	✓ Earnings on Investments, Defense Cooperation Account	105 Stat. 873
5193.001		✓ Deposits, Department of Defense Overseas Military Facility Investment Recovery Account	10 U.S.C. 2667(d)(1)(B)
5193.017		✓ Deposits, Department of Defense Overseas Military Facility Investment Recovery Account for Navy	10 U.S.C. 2667(d)(1)(B)
5193.021		✓ Deposits, Department of Defense Overseas Military Facility Investment Recovery Account for Army	10 U.S.C. 2667(d)(1)(B)
5193.057		✓ Deposits, Department of Defense Overseas Military Facility Investment Recovery Account for Air Force	10 U.S.C. 2667(d)(1)(B)
5193.097		✓ Deposits, Department of Defense Overseas Military Facility Investment Recovery Account for Defense	10 U.S.C. 2667(d)(1)(B)
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
5201.001	**	✓ National Forests Fund, Payments to States, Forest Service	16 U.S.C. 500
5201.003	**	✓ Federal Payment, Payments to States, National Forest Fund, Forest Service	16 U.S.C. 500
5202.001	**	✓ Timber Roads, Purchaser Elections, Forest Service	16 U.S.C. 472(I)(2)
5203.001	**	✓ National Forests Fund, Roads and Trails for States, Forest Service	16 U.S.C. 501
5204.001	**	✓ Timber Salvage Sales, Forest Service	16 U.S.C. 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 U.S.C. 490
5207		✓ Receipts, Range Betterment Fund, Forest Service	16 U.S.C. 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 U.S.C. 612c
5209.003	**	✓ General Fund Payment, Funds for Strengthening Markets, Income and Supply (Section 32), Agricultural Marketing Service	114 Stat. 400, Sec. 203(d)

✓ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

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 U.S.C. 577g, 577g-1
5214.001 **	✓ Royalties from Character Merchandising, Forest Service	31 U.S.C. 488a
5215.001 **	✓ Forfeitures and Recoveries, Forest Service Lands, Forest Service	16 U.S.C. 579c
5215.002	✓ Earnings on Investments, Restoration of Forest Lands, Forest Service, Agriculture	16 U.S.C. 579C
5216	✓ Deposits, Land Exchanges, Forest Service	16 U.S.C. 484a
5216.001 **	✓ Land Acquisition Proceeds for Exchanges, Acquisition of Lands to Complete Land Exchanges, Forest Service	119 Stat. 563, Sec. 505(a)
5216.004	✓ Facility Realignment and Enhancement Receipts, Acquisition of Lands to Complete Land Exchanges, Forest Service	16 U.S.C. 484a
5219.001 **	✓ Operation and Maintenance of Quarters, Forest Service, Agriculture	5 U.S.C. 5911nt
5221	✓ ARS Land Sale, Agricultural Research Service	101 Stat. 1329-417
5223.001 **	✓ Quinault Special Management Area, Forest Service	102 Stat. 3328
5226	✓ Revenues for Enrichment of Uranium, Energy	95 Stat. 1143, 1144
5227.001 **	✓ Fees for Disposal of Spent Nuclear Fuel, Nuclear Waste Fund	42 U.S.C. 10222
5227.002 **	✓ Earnings on Investments, Nuclear Waste Fund	42 U.S.C. 10222
5228.001	✓ Miscellaneous Revenues for Departmental Administration, Energy	95 Stat. 1142
5228.002	✓ Incremental Revenues for Departmental Administration, Energy	97 Stat. 256
5230	✓ Revenue from Fees and Services, Federal Energy Regulatory Commission, Energy	97 Stat. 256
5231.001 **	Assessment, Decontamination, Decommissioning Services, Energy	106 Stat. 2953
5231.002 **	✓ Earnings on Investment, Energy	106 Stat. 2953
5231.003 **	✓ Foreign Fees, Energy	106 Stat. 2953
5231.004 **	✓ General Fund Payment, Defense, 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 U.S.C. 385a
5240.002 **	✓ Earnings on Investments, Operation and Maintenance, Indian Irrigation Systems	25 U.S.C. 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, Office of Natural Resources Revenue, Interior	16 U.S.C. 500, 30 U.S.C. 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, Office of Natural Resources Revenue, Interior	30 U.S.C. 355b, 33 U.S.C. 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	31 USC 3726(d)
5252.001 **	✓ Recreation Fee Enhancement Program, U.S. Fish and Wildlife Service	118 Stat. 3388, Sec. 807
5254.001	✓ Receipts of Rent, Leases and Lease Payments for Government-Owned Real Property, General Services Administration	40 U.S.C. 485
5254.002	✓ Other Receipts, Surplus Real and Related Personal Property, General Services Administration	40 U.S.C. 485
5254.003	✓ Transfers of Surplus Real and Related Personal Property Receipts, General Services Administration	40 U.S.C. 485
5260.001 **	✓ Federal Land Disposal Account, Bureau of Land Management	114 Stat. 616, Sec. 206(a)

✓ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

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, Bureau of Trust Funds Administration, Interior	25 U.S.C. 161-162
5265.002	**	✓ Federal Funds Payments, Tribal Special Fund, Bureau of Trust Funds Administration, Interior	25 U.S.C. 161-162
5265.003	**	✓ Interest on Investment in GSEs, Tribal Special Fund, Bureau of Trust Funds Administration, Interior	25 U.S.C. 161-162
5265.004	**	✓ Return of Principal from Private Sector Investments, Tribal Special Fund, Bureau of Trust Funds Administration, Interior	25 U.S.C. 161-162
5265.005	**	✓ Miscellaneous Sales of Assets, Tribal Special Fund, Bureau of Trust Funds Administration, Interior	25 U.S.C. 161-162
5268.001	**	✓ Recreation Enhancement Fees, Recreation Fee Demonstration Program, Forest Service	16 U.S.C. 460 l-6a
5270.001	**	Interstate Land Sales Fund, Housing and Urban Development	15 U.S.C. 1704(b)
5272.001		✓ Federal Housing Enterprises Oversight Fund	12 U.S.C. 4516
5276		✓ SPR Operating Fund, Energy	110 Stat. 3009-211
5277.001	**	✓ MNP Rental Fee Account, Forest Service	110 Stat. 602
5279.001		✓ Concessions Fees and Volunteer Services, Agricultural Research Service	20 U.S.C. 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
5283.002	**	✓ Earnings on Investments, Marine Mammal Unusual Mortality, National Oceanic Atmospheric Administration, Commerce	P.L. 102-587, 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, 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, Veterans Affairs	111 Stat. 668
5287.003	**	✓ Medical Care Collections Fund, First Party Collections, Veterans Affairs	38 U.S.C. 1710 (f)(1)
5287.004	**	✓ Medical Care Collections Fund, Third Party Collections, Veterans Affairs	38 U.S.C. 1729 (a)(1)
5287.005	**	✓ Medical Care Collections Fund, Asset Sales, Veterans Affairs	117 Stat. 482, 38 U.S.C. 1729A, 1729B
5287.006	**	✓ Parking Fee, Medical Care Collections Fund, Veterans Affairs	117 Stat. 482, 38 U.S.C. 1729A, 1729B
5287.007	**	✓ Compensated Work Therapy, Medical Care Collections Fund, Veterans Affairs	117 Stat. 482, 38 U.S.C. 1729A, 1729B
5287.008	**	✓ Payments from Compensation and Pension, Medical Care Collections Fund, Veteran Affairs	117 Stat. 482, 38 U.S.C. 1729A, 1729B
5287.009	**	✓ Medical Care Collections Fund, Long-Term Care Copayments, Veterans Affairs	117 Stat. 482, 38 U.S.C. 1729A, 1729B

✓ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as “Available” under Joint Regulation No. 3, dated June 12, 1951, as amended

5287.010 **	√ Medical Care Collections Enhanced-Use Lease Proceeds, Veterans Affairs	117 Stat. 482, 38 U.S.C. 1729A, 1729B
5287.011 **	√ Medical Care Collections Fund, Third Party Prescription Claims, Veterans Affairs	38 U.S.C. 1729 (A)(1)
5287.013 **	√ Medical Care Collections Fund, Fee Basis Third Party Collections, Veterans Affairs	38 U.S.C. 1729 (A)(1)
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 U.S.C. 7503nt
5294.001	√ Sale of Natural Gas and Oil Shale, 1N3, Bureau of Land Management, 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 U.S.C. 661d
5300.004	√ FHA Mutual Mortgage Insurance Guaranteed Loans, Subsidy Balance Transfer	2 U.S.C. 661d
5301.001	√ GNMA Guarantees of Mortgage-Backed Securities, Guaranteed Loans, Negative Subsidies	2 U.S.C. 661d
5336.001	√ Defense Export Loan Guarantees, Negative Subsidies	2 U.S.C. 661d
5336.003	√ Defense Export Loan Guarantees, Downward Re-Estimates of Subsidies	2 U.S.C. 661d
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
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, Energy	42 U.S.C. 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
5378.001 **	√ Student and Exchange Visitor Fee, Border and Transportation Security, Homeland Security	110 Stat. 309-706
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, Homeland Security	117 Stat. 2567(h)(1)
5387.001	Flight Training Background Check Fee Account, Transportation Security Administration, 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, Homeland Security	118 Stat. 3357; Sec. 426(b)(1)
5390.001 **	√ Unclaimed Checkpoint Money, Transportation Security Administration, 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

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

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, Veterans Affairs	118 Stat. 3623
5395.001 **	Collections, Host Country Resident Contractors Separation Liability Fund, Peace Corps	P.L. 110-86
5397.001 **	√ White Pine County Special Account, 85% Federal Share of Receipts, Bureau of Land Management	P.L. 109-423, 120 Stat. 3030
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 U.S.C. 41742
5422.004	Aviation Fees, Overflight Fees, Federal Aviation Administration, Transportation	P.L. 108-176, 117 Stat. 2532 Sec. 229, 49 U.S.C. 45301
5422.005 **	√ Settlements and Miscellaneous Receipts, Aviation Use Fees, Transportation	49 U.S.C. 45303
5425.001 **	Court Award, OCS Rent and Bonuses, Environmental Improvement and Restoration Fund, Office of Natural Resources Revenue, Interior	111 Stat. 1607, Sec. 401 (a)
5425.002 **	√ Interest Earned, Environmental Improvement and Restoration Fund, Office of Natural Resources Revenue, Interior	111 Stat. 1607, Sec. 401 (a)
5425.003 **	Court Award, OCS Escrow Account, Interest, Environmental Improvement and Restoration Fund, Office of Natural Resources Revenue, Interior	111 Stat. 1607, Sec. 401 (a)
5427.001 **	Spectrum Auction Subsidy Fund, Federal Communication Commission	47 U.S.C. 309(j)(8)(a)
5428.001	Elk Hills School Lands Fund, Energy Programs, 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 U.S.C. 9701
5432.003 **	√ Restructured Installment Agreements, Internal Revenue Service, Miscellaneous Retained Fees, Treasury	31 U.S.C. 9701
5432.004 **	Enrolled Agent Fees Increase, Internal Revenue Service, Miscellaneous Retained Fees, Treasury	31 U.S.C. 9701
5432.005 **	√ General Fees, Internal Revenue Service	31 U.S.C. 9701
5432.006 **	Tax Preparer Registration Fees, IRS Miscellaneous Retained Fees, Internal Revenue Service, Treasury	31 U.S.C. 9701
5432.007 **	√ Photocopying and Historical Conservation Easement Fees, IRS Miscellaneous Retained Fees, Treasury	26 U.S.C. 7809 (c)
5433.001 **	√ Underpayment and Fraud Collection, Internal Revenue Service	110 Stat. 1473-1474
5439.001 **	Access Fees, Western Pacific Sustainable Fisheries Fund, National Oceanic and Atmospheric Administration	110 Stat. 3601
5441.001 **	√ Burden Sharing Contribution, Defense, Kuwait	110 Stat. 482

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

5441.003	**	√ Burden Sharing Contribution, Defense, Japan	110 Stat. 482
5441.004	**	√ Burden Sharing Contribution, Defense, South Korea	110 Stat. 482
5441.005	**	√ Burden Sharing Contribution, Defense (QATAR)	110 Stat. 482
5441.006	**	√ Burden Sharing Contribution, Defense, United Kingdom	10 U.S.C. 2350J
5441.007	**	√ Contributions for Burdensharing and Other Cooperative Activities (Saudi Arabia)	10 U.S.C. 2350J
5441.008	**	√ Contributions for Burdensharing and Other Cooperative Activities (United Arab Emirates)	10 U.S.C. 2350J
5441.009	**	√ Contributions for Burdensharing and Other Cooperative Activities (Poland)	10 U.S.C. 2350J
5441.011	**	√ Contributions for Burdensharing and Other Cooperative Activities, Defense (Australia)	10 U.S.C. 2350J
5441.012	**	√ Contributions for Burdensharing and Other Cooperative Activities, Defense (Panama)	10 U.S.C. 2350J
5442.001	**	√ Proceeds, Department of Defense, Korean War Commemoration Account	111 Stat. 1918 and 1919
5445.001	**	√ Non-Federal Fee, Debt Collection Fund, Bureau of Fiscal Service, Treasury	31 U.S.C. 3711(g)(7)
5445.003		√ Debt Collection Fund, Bureau of Fiscal Service, Treasury	31 U.S.C. 3711(g)(11)
5445.004	**	√ Federal Fee, Debt Collection Fund, Bureau of the Fiscal Service, Treasury	31 USC 3711(g)(7)
5450.001	**	Immigration Detention Account, Justice	110 Stat. 3009-648
5451.001	**	√ Fines and Penalties, Immigration Enforcement Account, U.S. Customs and Border Protection, Homeland Security	110 Stat. 3009-651
5451.003	**	√ Civil Penalties, Failure to Depart and Document Fraud, Immigration Enforcement Account, U.S. Immigration and Customs Enforcement, Homeland Security	8 U.S.C. 1330(b)(1)
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, 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)
5463.001	**	√ User Fees for Filming and Photography on Public Lands, Fish and Wildlife Service, Interior	16 U.S.C. 4601-6d(e)
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
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)
5488.001	**	Arctic National Wildlife Refuge, Rent, Royalties, and Bonuses, (Alaska Share), Office of Natural Resources Revenue, Interior	PL 115-97 131 STAT 2235-2237, Sec. 20001
5489.001	**	Cook Inlet, Rent, Royalties, and Bonuses (Alaska Share)	PL 119-21, 139 STAT 140-141

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as “Available” under Joint Regulation No. 3, dated June 12, 1951, as amended

5493.001	√ User Fees, Fund for Non-Federal Use of Disposal Facilities, Corps of Engineers	33 U.S.C. 2326a(b)
5494.001	√ Donations, Exotic Bird Conservation Fund, U.S. Fish and Wildlife Service	16 U.S.C. 4913
5494.003	Excess Fines, Penalties, and Forfeitures, Exotic Bird Conservation Fund, U.S. Fish and Wildlife Service	16 U.S.C. 4913
5497.001 **	√ Employing Agency Contributions, Foreign Service National Defined Contributions Retirement Fund, State	22 U.S.C. 3968(a)(1)
5497.002 **	√ Interest on Investments, Foreign Service National Defined Contributions Retirement Fund, State	22 U.S.C. 3968(a)(1)
5497.005 **	√ Employee Contributions, Foreign Service National Defined Contributions Retirement Fund, State	22 U.S.C. 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)
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, Senate	P.L. 108-83, 117 Stat. 1012
5510.001 **	Fees, Private Collection Agent Program, Internal Revenue Service, Treasury	26 U.S.C. 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 U.S.C. 928, Sec. 118
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, 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 U.S.C. 2497a)
5531.002 **	√ Earnings on Investments, Agricultural Disaster Relief Trust Fund, Farm Service Agency, Agriculture	122 Stat. 2260-2261, Section 902 (19 U.S.C. 2497a)
5532.001 **	Fees on GSEs for Administrative Expenses, Federal Housing Finance Agency	P.L. 110-289, Title 1, Sec. 1101
5532.002 **	√ Interest Earnings on Investments in Treasury Securities, Federal Housing Finance Agency	P.L. 110-289, 122 Stat. 2669, Sec. 1106(f)(6)
5533.001 **	Wool Manufacturers Trust Fund, United States Customs and Border Protection, Homeland Security	118 Stat. 2602(c)(1)
5535.001 **	Outer Continental Shelf Rents and Bonuses, State Share From Certain Gulf of Mexico Leases, Office of Natural Resources Revenue, Interior	120 Stats. 2922, 3004, and 3006
5535.002 **	Outer Continental Shelf Royalties, Office of Natural Resources Revenue, Interior	120 Stats. 2922, 3004, and 3006
5537.001 **	√ San Joaquin River Restoration Fund Receipts, Bureau of Reclamation, Interior	P.L. 111-11
5537.003	√ San Joaquin River Restoration Fund Receipts, Bureau of Reclamation, Interior	P.L. 111-11, Sec. 10009C, 2
5540.001 **	√ Stewardship Contracting Product Sales, Funds Retained, Agriculture, Forest Service	16 U.S.C. 2104 note

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as “Available” under Joint Regulation No. 3, dated June 12, 1951, as amended

5542.001	**	Detention and Removal Operations Fees, U.S. Immigration and Customs Enforcement, Homeland Security	8 U.S.C. 1356(m); P.L. 107-296, Sec. 476c
5543.001	**	√ International Registered Traveler Program Fund, U.S. Customs and Border Protection, Homeland Security	P.L. 110-161, 121 Stat. 2091-2092
5644.001	**	√ Recreation Residence Program, Forest Service, Agriculture	16 USC 6214 (f)(h)(j)(1)
5545.001	**	√ Fees, Airport Checkpoint Screening Fund, Transportation Security Administration, Homeland Security	P.L. 110-161, page 209
5549.001	**	√ Gifts and Contributions, Dwight D. Eisenhower Memorial Fund	122 Stat. 783(2)
5549.002	**	√ Earnings on Investments, Dwight D. Eisenhower Memorial Fund	P.L. 107-117 Stat. 2273 Sec. 8120(n)(3)
5551.002	**	√ Interest, Child Enrollment Contingency Fund, Centers for Medicare and Medicaid Services, Health and Human Services	P.L. 111-3
5554.001	**	√ Washington County, Utah Land Acquisition Account, Bureau of Land Management, Interior	P.L. 111-11, 123 Stat. 1091
5555.001		√ Administration Fees, Special Benefits for Certain World War II Veterans, Social Security Administration	42 U.S.C. 1010
5556.001	**	√ Owyhee Land Acquisition Account, Bureau of Land Management, Interior	P.L. 111-11, 123 Stat. 1039
5556.003	**	√ Payment from Federal Land Disposal Account to Owyhee Land Acquisition Account, Bureau of Land Management, Interior	P.L. 111-11
5557.001	**	√ Student Financial Assistance Debt Collection, Education	110 Stat. 1321-367
5558.001	**	√ Carson City Special Account, Bureau of Land Management, Interior	P.L. 111-11, 123 Stat. 1113
5559.001	**	√ Silver Saddle Endowment Account, Bureau of Land Management, Interior	P.L. 111-11, 123 Stat. 1114
5561.001	**	√ State Share, Carson City Land Sales, Bureau of Land Management, Interior	P.L. 111-11, 123 Stat. 1113
5562.001		Ford Island Improvement Account, Net Sale of Assets	10 U.S.C. 2814 Sec. (h)
5563.000	**	√ Contributions to Conservation Programs, Natural Resources Conservation Service, Agriculture	16 U.S.C. 3841(E)(1)
5563.001	**	√ Contributions to Conservation Programs, Natural Resources Conservation Service, Agriculture	16 U.S.C. 3841(E)(1)
5565.001	**	√ Transfer of Sales of Power and Energy Related Services, SWPA, Power Marketing Administration, Energy	P.L. 111-85
5566.001	**	Registration Fees, Securities and Exchange Commission Reserve Fund	P.L. 111-203, 124 Stat. 1954 (E) (1)
5567.001	**	Monetary Sanctions, Investor Protection Fund, Securities and Exchange Commission	P.L. 111-203
5567.002	**	√ Interest, Investor Protection Fund, Securities and Exchange Commission	P.L. 111-203
5569.001	**	√ Fees, APEC Business Travel Card Account, Customs and Border Protection, Homeland Security	P.L. 112-74, 125 Stat. 550
5570.001	**	√ Fees, Interagency America the Beautiful Pass Revenues, Corps of Engineers – Civil	16 U.S.C. 6804(a)
5572.001	**	√ Contributions, Public Defender Service for the District of Columbia	PL 114-118, 130 STAT 13 Sec. 4
5573.001	**	√ Rent From Mineral Leases, Permit Processing Fund, Bureau of Land Management	119 Stats. 725, 671, and 695
5573.003	**	√ Oil and Gas Permit Processing Fee – 85%, Bureau of Land Management, Interior	P.L. 113-291, 128 Stat. 3760(d)(3)(A)(ii)
5573.004		√ Oil and Gas Permit Processing Fee – 15%, Bureau of Land Management, Interior	P.L. 113-291, 128 Stat. 3760(d)(3)(A)(i)

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as “Available” under Joint Regulation No. 3, dated June 12, 1951, as amended

5574.001	**	Geothermal Lease Revenues, County Share, Office of Natural Resources Revenue, Interior	119 Stats. 740, 663
5575.001	**	√ Geothermal Lease Revenues, Interior Share	119 Stats. 725, 671, and 695
5576.001	**	√ Leases From Naval Petroleum Reserve Numbered 2 Lands	119 Stats. 725, 671, and 695
5577.003	**	Interstate Land Sales, Bureau of Consumer Financial Protection	111-203, 124 Stat. 2105, Sec. 1098A
5578.001	**	Penalties and Fines, Consumer Financial Protection, Bureau of Consumer Financial Protection	P.L. 111-203, 124 Stat. 1978
5581.001	**	GSE Assessments, HOPE Reserve Fund, Bureau of the Fiscal Service, Treasury	P.L. 110-289; Housing and Recovery Act of 2008
5583.001	**	√ Fisheries Enforcement Asset Forfeiture Fund Deposits, National Oceanic and Atmospheric Administration, Commerce	P.L. 112-55, 125 Stat. 602
5584.001	**	√ Sanctuaries Enforcement Asset Forfeiture Fund Deposits, National Oceanic and Atmospheric Administration, Commerce	P.L. 112-55, 125 Stat. 602-603
5585.001		Fees, Travel Promotion Fund, Corporation for Travel Promotion	P.L. 111-145
5586.001	**	Risk-based Assessments, Orderly Liquidation Fund, Federal Deposit Insurance Company	P.L. 111-203, 124 Stat. 1506 S210 (N) 2
5586.002	**	√ Interest, Orderly Liquidation Fund, Federal Deposit Insurance Company	P.L. 111-203, 124 Stat. 1506 S210 (N) 2
5589.001	**	√ Gifts and Bequests, World War I Centennial Commission	P.L. 112-272, 126 Stat. 2449
5590.001	**	Fees and Assessments, Financial Research Fund, Departmental Offices, Treasury	P.L. 111-203, Sec. 155 (B)(1)
5590.002	**	√ Interest, Financial Research Fund, Departmental Offices, Treasury	P.L. 111-203, Sec. 155 (B)(1)
5590.003	**	Transfer from the Federal Reserve, Financial Research Fund, Departmental Offices, Treasury	P.L. 111-203, Sec. 155 (B)(1)
5593.001	**	√ Reclamation Water Settlements Fund, Bureau of Reclamation, Interior	P.L. 111-11, 123 Stat. 1375, 1378-1379
5593.002	**	√ Earnings on Investments, Bureau of Reclamation, Interior	P.L. 111-11, 123 Stat. 1375, 1378-1379
5595.001	**	Electronic System for Travel Authorization (ESTA), U.S. Customs and Border Protection, Homeland Security	P.L. 111-145, 124 Stat. 56
5598.001	**	Fees, North Pacific Fishery Observer Fund, National Oceanic and Atmospheric Administration, Commerce	16 U.S.C. 1862(d)
5598.002	**	√ Interest on Investments, North Pacific Fishery Observer Fund, National Oceanic and Atmospheric Administration, Commerce	16 U.S.C. 1862(d)
5602.001		√ Concessions Fees, Army National Military Cemeteries, Army	P.L. 113-66, 127 Stat. 777 Sec. 585
5605.001	**	√ Gifts and Donations, Denali Commission	P.L. 112-141, Sec. 1520
5605.002	**	√ Earnings on Investments, Denali Commission	P.L. 112-141, Sec. 1520
5606.001	**	Fines, Penalties, and Forfeitures, Domestic Trafficking Victims' Fund, Office of Justice Programs, Justice	P.L. 114-22, 129 Stat. 229 Sec. 101(C)
5607.001	**	√ Fees, Special Use Permit Fees, Corps of Engineers-Civil	16 U.S.C. 6806(a)(d)
5608.001	**	Fines, Penalties, and Forfeitures, United States Victims of State Sponsored Terrorism Fund, General Legal Activities, Justice	P.L. 114-113, 129 Stat. 3012-3014, Sec. 404(e)

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

5608.002 **	✓ Earnings on Investments, United States Victims of State Sponsored Terrorism Fund, General Legal Activities, Justice	P.L. 114-113, 129 Stat. 3012-3014, Sec. 404(e)
5610.001 **	✓ TV Broadcaster Relocation Fund Receipts, Federal Communications Commission	P.L. 112-96, 126 Stat. 228 Sec. 6403(d)(1)
5611.001 **	✓ San Juan County, New Mexico Federal Land Conveyance, Bureau of Land Management, Interior	PL 113-291, 128 STAT 3755, SEC 3010(b)(1)
5612.001 **	✓ Ojito Land Acquisition, Interior	P.L. 109-94, 119 Stat. 2109
5613.001 **	✓ Contributions for Mutually Beneficial Activities (Kuwait), Defense	P.L. 114-92, Sec. 2804
5614.001	✓ Proceeds from Forfeited Bonds and Settlements, Decommissioning Activities	P.L. 118-42, 138 STAT 249
5615.001	✓ Proceeds from Sale of Oil, Energy Security and Infrastructure Modernization Fund, Energy	P.L. 114-74, 129 Stat. 590, Sec. 404
5616.001 **	✓ Federal Payments, Support of Athletic Programs, Air Force	10 U.S.C. 9362(e), 10 U.S.C. 9362(i)
5616.003 **	✓ Contributions, Support of Athletic Programs, Air Force	10 U.S.C. 9362(e), 10 U.S.C. 9362(i)
5616.004 **	✓ Proceeds, Support of Athletic Programs, Air Force	10 U.S.C. 9362(e), 10 U.S.C. 9362(i)
5621.001 **	Rents and Charges for Quarters, Bureau of Indian Education, Interior	P.L. 116-94 133 Stat. 2700-2701
5622.001 **	Fees, Special Compliance Personnel Program, Internal Revenue Service, Treasury	P.L. 114-94, 129 Stat. 1736, 26 U.S.C. 6307(a)
5623.001	Fees, HIRE Vets Medallion Award Fund, Departmental Management, Labor	P.L. 115-31, 131 Stat. 841, SEC. 5
5624.001 **	✓ Repayment of Reimbursement Costs, Aging Infrastructure Account, Interior	43 U.S.C. 510b(d)
5627.001	✓ General Fund Payment, State Response to the Opioid Abuse Crisis, CURES Act	P.L. 114-255, Sec. 1003(b)(3)(A)
5628.001	✓ General Fund Payment, NIH Innovation, CURES Act	P.L. 114-255, sec. 1002(b)(2)(B)
5629.001	✓ General Fund Payment, FDA Innovation, CURES Act	P.L. 114-255, Sec. 1002(b)(2)(B)
5630.001 **	✓ Proceeds from Sale of World War II 75th Anniversary Commemorative Memorabilia, Navy	P.L. 115-433, 132 STAT 5524
5630.003 **	✓ Donations, Department of Defense World War II Commemorative Fund, Navy	P.L. 115-433, 132 STAT 5524
5633.001 **	Fees for Regulatory and Judicial Services, United States Tax Court	26 U.S.C. 7473; P.L. 114-113 129 State. 3126, Sec. 7473
5634.001	Fees, Communications Site Administration, Forest Service, Agriculture	43 USC 1761a(f)(1)
5635.001 **	✓ Payment from the Commodity Credit Corporation Fund, Pima Agriculture Cotton Trust Fund, Agriculture	P.L. 113-79, Page 347 Sec. 21314
5636.001 **	✓ Payment from the Commodity Credit Corporation Fund, Agriculture Wool Apparel Manufacturers Trust Fund, Agriculture	P.L. 113-79, Page 347 Sec. 21315
5637.002 **	✓ Earnings on Investments, High-Hazard Indian Dam Safety Deferred Maintenance Fund, Bureau of Indian Affairs and Bureau of Indian Education, Interior	P.L. 114-322, 130 Stat. 1741, Sec. 3101 (b)(1)(a)(ii)
5638.002 **	✓ Earnings on Investments, Low-Hazard Indian Dam Safety Deferred Maintenance Fund, Bureau of Indian Affairs and Bureau of Indian Education, Interior	P.L. 114-322, 130 Stat. 1741, Sec. 3101 (b)(1)(a)(ii)

✓ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as “Available” under Joint Regulation No. 3, dated June 12, 1951, as amended

5639.002 **	√ Earnings on Investments, Low-Hazard Indian Dam Safety Deferred Maintenance Fund, Bureau of Indian Affairs and Bureau of Indian Education, Interior	P.L. 114-322, 130 Stat. 1749, Sec. 3211(2)
5648.001 **	√ Power Revenues, Indian Irrigation Projects	25 U.S.C. 385c
5648.002 **	√ Earnings on Investments, Power Revenues, Indian Irrigation Projects	25 U.S.C. 385c
5649	√ Deposits from Sale and Transmission of Electric Energy, Southwestern Power Administration	16 U.S.C. 825s-1
5651.001 **	√ Gifts and Donations, Citizenship Gift and Bequest, U.S. Citizenship and Immigration Services, Homeland Security	8 U.S.C. 1382
5653	√ Deposits from Sale and Transmission of Electric Energy, Southeastern Power Administration	16 U.S.C. 825s-2
5656.001 **	√ Revenues, Colorado River Dam Fund, Boulder Canyon Project, Bureau of Reclamation	43 U.S.C. 617a;618c
5662.001 **	√ Sale of Water, Sec. 40(d), Mineral Leasing Act of 1920	30 U.S.C. 229a
5663.001 **	√ Deposits for Educational Expenses, Children of Employees, Yellowstone National Park	16 U.S.C. 40a;40b;40c
5664.001	√ User Fees, TSCA Service Fee Fund, Environmental Protection Agency	15 U.S.C. 2625(b)(3)
5666.001 **	√ Fees from Visitors to Grand Teton and Yellowstone National Parks, 25-Percent Fund	16 U.S.C. 406d-3
5668.002 **	√ Interest Earned on Investments, Blackwater Water Settlement Implementation Fund, Bureau of Reclamation, Interior	P.L. 114-322; 130 STAT 1837-1838, Sec. 3717(f)
5670.001 **	√ Judgment Fund Payment, Trust Land Consolidation Fund, Bureau of Trust Funds Administration, Interior	P.L. 111-291, 124 Stat. 3066-3067 Sec. 101(e)(1)(C)
5676.001 **	Fines and Fees, District of Columbia Victims Compensation Fund, District of Columbia Courts	P.L. 106-113, 113 STAT 1527-1528, Sec. 160(c)
5677.001	Penalties, Abandoned Seafarers Fund, Coast Guard, Homeland Security	33 U.S.C. 1908(g)
5677.003	√ Reimbursements and Recoveries, Abandoned Seafarers Fund, Coast Guard, Homeland Security	46 U.S.C. 11113(a)(3)
5680.001	Taxes, Duties and Fees, Guam World War II Claims Fund	22 U.S.C. 1621 Note “Sec. 1703(c)”
5680.003 **	Taxes, Duties and Fees, Guam World War II Claims Fund	22 U.S.C. 1621 Note “Sec. 1703(c)”
5681.001 **	Spectrum Auction Trust Fund, Federal Communications Commission	PL 118-159 138 STAT 2450 Sec. 5404
5687.001 **	Deposits, Duties and Taxes, Puerto Rico, United States Customs Service	48 U.S.C. 740
5688.001 **	Antidumping and Countervailing Duties, Continued Dumping and Subsidy Offset, United States Customs Service	19 U.S.C. 1671 Note(b)(2)(B)
5694	√ Fees, Customs and Border Protection Services at User Fee Facilities, U.S. Customs and Border Protection, Homeland Security	19 U.S.C. 58b
5695.030	√ Customs Merchandise Processing Fee, United States Customs Service	19 U.S.C. 58c(a)(9)
5695.040	√ U.S. Customs User Fees Account, Excess Inspection Fees (1994-1997), Homeland Security	19 U.S.C. Sec. 58C(F)(1)
5695.050	√ Elimination of NAFTA Certain Customs Fees Exemption, Homeland Security	P.L. 112-42, 125 Stat. 495, Sec. 601(a)(b)
5697.001 **	Forfeited Cash and Proceeds from the Sale of Forfeited Properties, Treasury Forfeiture Fund	31 U.S.C. 1905(d)
5697.002 **	√ Earnings on Investments, Treasury Forfeiture Fund	31 U.S.C. 1905(d)
5700.001 **	Contributions for Telecommunications Relay Services, Telecommunications Relay Services Fund	47 U.S.C. 225(d)(3)(B)

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as “Available” under Joint Regulation No. 3, dated June 12, 1951, as amended

5701.001	**	✓ Fees, National Flood Insurance Reserve Fund, Homeland Security	42 U.S.C. 4017a(c)(4)
5701.002	**	✓ Earnings on Investments, National Flood Insurance Reserve Fund, Homeland Security	42 U.S.C. 4017a(c)
5702.001	**	✓ Temporary L-1 Visa Fees, 9-11 Response and Biometric Exit Account, U.S. Customs and Border Protection, Homeland Security	49 U.S.C. 40101 Note "Sec. 411(a)"
5702.003	**	✓ Temporary H-1B Visa Fees, 9-11 Response and Biometric Exit Account, U.S. Customs and Border Protection, Homeland Security	49 U.S.C. 40101 Note "Sec. 411(b)"
5704.001		✓ Water Storage Enhancement Receipts, Bureau of Reclamation, Interior	P.L. 114-322 130 Stat. 1878-1882, Sec. 4011(e)
5705.001	**	✓ Fees, EB-5 Integrity Fund, U.S. Citizenship and Immigration Services, Homeland Security	8 U.S.C. 1153(b)(5)(J)
5710.001	**	✓ Sale of Real Property, U.S. Coast Guard Housing Special Fund, Coast Guard, Homeland Security	14 U.S.C. 2945(b)(1)
5710.003		✓ Sale of Real Property, U.S. Coast Guard Housing Special Fund, Coast Guard, Homeland Security	14 U.S.C. 2945(b)(1)
5713.001	**	✓ Consular and Border Security Programs, Expedited Passport Fees, State	22 U.S.C. 214 Note
5713.003	**	✓ Consular and Border Security Programs, Passport Security Surcharge, State	8 U.S.C. 1714
5713.004	**	✓ Consular and Border Security Programs, Western Hemisphere Travel Initiative Surcharge, State	22 U.S.C. 214(b)(1)
5713.005	**	✓ Consular and Border Security Programs, Machine Readable Visa Fee, State	8 U.S.C. 1713
5713.006	**	✓ Consular and Border Security Programs, Immigrant Visa Security Surcharge, State	8 U.S.C. 1714
5713.007	**	✓ Consular and Border Security Programs, Affidavit of Support Fee, State	8 U.S.C. 1183a Note
5713.008	**	✓ Consular and Border Security Programs, Diversity Visa Lottery Fee, State	8 U.S.C. 1153 Note
5713.009	**	✓ Passport Application and Execution Fee, Consular and Border Security Programs, State	22 U.S.C. 214 Note
5715.001	**	✓ Donations, National Parks and Public Land Legacy Restoration Fund, Department-Wide Programs, Interior	54 U.S.C. 200402(j)
5715.002	**	✓ Earnings on Investments, National Parks and Public Land Legacy Restoration Fund, Department-Wide Pro	54 U.S.C. 200402 (d)(3)
5716.001	**	✓ Donations, National Parks and Public Land Legacy Restoration Fund, Forest Service, Agriculture	54 U.S.C. 200402(j)
5722.001	**	✓ Contributions, Public Defender Service for the District of Columbia	PL 114-118, 130 STAT 13 Sec. 4(a)
5733.001	**	Receipts, Risk Adjustment Program, Centers for Medicare and Medicaid Services	42 U.S.C. 18063
5735.001	**	Contributions, Transitional Reinsurance Program, Centers for Medicare and Medicaid Services	42 U.S.C. 18061
5736.001		✓ Transfers from Presidential Election Campaign Fund, 10-year PRIF, National Institutes of Health	26 U.S.C. 9008(i)(2)
5737.001	**	Deposits, Internal Revenue, Collections for Puerto Rico	26 U.S.C. 7652(a)(3)
5745.001	**	✓ Non-Federal Fee, Debt Collection Fund, Office of the Secretary, Health and Human Services	31 U.S.C. 3711g(6)(7)
5748.001	**	✓ Contributions, Taiwan Security Cooperation Initiative, Defense	PL 118-159, 138 STAT 2095-2097 Sec. 1208(b)(1)
5750.001	**	✓ Donations and Collections, Department of Defense Vietnam War Commemoration Fund, Defense	10 U.S.C. 113 Note P.L. 110-181, 122 Stat. 141 Sec 598(e)(3)
5750.002	**	✓ Payments to the Department of Defense Vietnam War Commemoration Fund, Defense	10 U.S.C. 113 Note P.L. 110-181, 122 Stat. 141 Sec. 598(e)(3)
5751.001	**	✓ Collections, Contributions to the Cooperative Threat Reduction Program, Defense	22 U.S.C. 5952 Note

✓ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

5752.001 **	√ Donations and Collections, Department of Defense Korean War Commemoration Fund, Army	P.L. 111-383, 124 Stat. 4223-4225 Sec. 574(e)(3)
5753.001 **	√ Contributions from Applicants, Renewable Energy Impact Assessment and Mitigation, Defense	P.L. 111-383, 124 Stat. 4198-4201 Sec. 358(g)
5754.001 **	√ Donations and Collections, Department of Defense Tomb of the Unknown Soldier Commemoration Fund, Army	P.L. 114-328, 130 Stat. 2436-2438 Sec. 1093(e)(2)
5756.001 **	√ Proceeds from the Sale of Land, Natick Land Conveyance, Army	PL 115-91, 131 STAT 1864-1865 SEC 2844
5760.001 **	√ Capitol Trust Account, Architect of the Capitol	P.L. 113-76, 128 STAT 436-437 Sec. 213(c)
5761.001 **	√ Fees, Environmental Review and Permitting Improvement Fund, Federal Permitting Improvement Steering Council	42 U.S.C. 4370m-8(d)
5762.001	√ Fees, National Park Medical Services Fund, National Park Service, Interior	54 U.S.C. 102712 Note
5762.003	√ Donations, National Park Medical Services Fund, National Park Service, Interior	54 U.S.C. 102712 Note
5766.001 **	√ Contributions from Australia, Submarine Security Activities, National Security Council, Executive Of The President	22 U.S.C. 10432(b)(2)
5766.002 **	√ Earnings on Investments, Submarine Securities Activities, National Security Council, Executive Of The President	22 U.S.C. 10432(f)(2)

5881	√ Sale of Public Land and Materials	P.L. 429 58 Stat. 745
5882	√ Oregon and California Land-Grant Fund (see 2229 for general account: 5884.001 for special accounts)	43 U.S.C. 2603
5884.001 **	√ Payments from the General Fund, Oregon and California Land Grants, Bureau of Land Management	16 U.S.C. 500,
5896.003 **	√ Payments to Counties, National Grasslands, Forest Service	7 U.S.C. 1012
5896.005	√ National Grasslands Receipts, Forest Service	7 U.S.C. 1012
5896.011	√ Receipts from National Grasslands, Bureau of Land Management	7 U.S.C. 1012
5897	√ Coos Bay Wagon Road Grant Fund (by years) (see 2229 for general account; and 5898 for special account)	43 U.S.C. 2603
5898.001 **	√ Funds Reserved, Coos Bay Wagon Road Grant Lands, Bureau of Land Management	16 U.S.C. 500,

#### **8000-8999 TRUST FUND RECEIPT ACCOUNTS**

8004.001 **	√ Federal Contributions, Federal Supplementary Medical Insurance Trust Fund	42 U.S.C. 1395t
8004.002 **	Earnings on Investments, Federal Supplementary Medical Insurance Trust Fund	42 U.S.C. 1395t
8004.005 **	√ Premiums Collected for the Aged, Federal Supplemental Catastrophic Premium	42 U.S.C. 1395t
8004.006 **	√ Miscellaneous Federal Payments, Federal Supplementary Medical Insurance Trust Fund	42 U.S.C. 1395t
8004.007 **	√ Premiums Collected for Disabled, Federal Supplementary Medical Insurance Trust Fund	42 U.S.C. 1395t

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as “Available” under Joint Regulation No. 3, dated June 12, 1951, as amended

8004.008	**	Fee on Branded Prescription Pharmaceutical Manufacturers and Importers, Federal Supplementary Medical Insurance Trust Fund	42 U.S.C. 1395t
8004.015	**	Supplemental Catastrophic Premium Refunds, Federal Supplementary Medical Insurance Trust Fund	42 U.S.C. 1395 note
8004.023	**	Interest Paid to the Federal Hospital Insurance Trust Fund, Federal Supplementary Medical Insurance Trust Fund	42 U.S.C. 1395 note
8004.029	**	√ Other Proprietary Receipts, Federal Supplementary Medical Insurance Trust Fund	42 U.S.C. 1395 note
8004.031	**	Interest, Transitional Assistance Account, Federal Supplementary Medical Insurance	42 U.S.C. 1395w
8004.032	**	√ Gifts, Medicare Prescription Drug Account, FSMI	42 U.S.C. 1395w-24(d)
8004.033	**	√ Transfers From the Transitional Assistance Account, Medicare Prescription Drug Account, FSMI	42 U.S.C. 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 U.S.C. 1395w-24(d)
8004.036	**	√ Payments From States, Medicare Prescription Drug Account, FSMI	42 U.S.C. 1395w-24(d)
8004.037	**	Interest, Medicare Prescription Drug Account, FSMI	42 U.S.C. 1395w-24(d)
8004.038	**	√ Gifts and Bequests, Transitional Assistance Account, Federal Supplementary Medical Insurance	42 U.S.C. 1395w
8004.039	**	√ Federal Contributions, Transitional Assistance Account, Federal Supplementary Medical Insurance	
8004.040	**	√ Basic Premiums, Medicare Advantage, FSMI	42 U.S.C. 1395w-24(d)
8004.042	**	√ Gifts, Federal Supplementary Medical Insurance Trust Fund	42 U.S.C. 1395t
8004.045	**	√ Medicare Refunds, FSMI	42 U.S.C. 1395i,j,t
8004.046	**	√ Federal Contributions for Administrative Costs, Medicare Prescription Drug Account, FSMI	42 U.S.C. 1395W-24(d)
8004.047	**	√ Federal Contributions for Benefits, Medicare Prescription Drug Account, FSMI	42 U.S.C. 1395W-24(d)
8004.048	**	√ Affordable Care Act Medicare Shared Savings Models, FSMI	42 U.S.C. 1395jjj
8004.083	**	√ Transfers from Department of Defense, Federal Supplementary Medical Insurance Trust Fund	P.L. 105-261, 112 Stat. 2263-2264 Sec. 3303
8005.001	**	Transfers from General Fund of Amounts Equal to FICA Taxes, Federal Hospital Insurance Trust Fund	42 U.S.C. 1395i
8005.002	**	Earnings on Investments, Federal Hospital Insurance Trust Fund	42 U.S.C. 1395i
8005.003	**	Deposits by States, Federal Hospital Insurance Trust Fund	42 U.S.C. 418 (h)(l)
8005.005	**	Interest Payments by Railroad Retirement Board, Federal Hospital Insurance Trust Fund	45 U.S.C. 228e (k)
8005.006	**	√ Payments from the General Fund, Federal Hospital Insurance Trust Fund	42 U.S.C. 417
8005.007	**	√ Federal Payments for Railroad Employees, Federal Hospital Insurance Trust Fund	42 U.S.C. 1395i
8005.008	**	Affordable Care Act Medicare Shared Savings Models, HI	42 U.S.C. 1395jjj
8005.009	**	√ Premiums Collected for Uninsured Individuals Not Otherwise Eligible, Federal Hospital Insurance Trust Fund	42 U.S.C. 1395i
8005.010	**	Receipts from Railroad Retirement Account, Federal Hospital Insurance Trust Fund	45 U.S.C. 228e (k)
8005.011	**	Transfers from General Fund of amounts equal to taxes, Federal Hospital Insurance Trust Fund	42 U.S.C. 1395i
8005.012	**	Transfers from General Fund of Amounts equal to Federal Employer Contributions for FICA Taxes, Federal Hospital Insurance Trust Fund	42 U.S.C. 1395i
8005.013	**	Postal Service Employer Contributions, Federal Hospital Insurance Trust Fund	42 U.S.C. 1395i
8005.023	**	Interest received from Federal Supplementary Medical Insurance Trust Fund, Federal Hospital Insurance Trust Fund	42 U.S.C. 1395t
8005.027	**	√ Interest on Interfund Borrowings, Federal Hospital Insurance Trust Fund	42 U.S.C. 401
8005.029	**	√ Other Proprietary Receipts, Federal Hospital Insurance Trust Fund	42 U.S.C. 1395i
8005.035	**	√ Federal Hospital Insurance Trust Fund, Transfer from General Fund (OASI) Taxes	42 U.S.C. 401 note
8005.040	**	√ Basic Premiums, Medicare Advantage, FHI	42 U.S.C. 1395W-24(d)
8005.042	**	√ Gifts, Federal Hospital Insurance Trust Fund	42 U.S.C. 1395i

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as “Available” under Joint Regulation No. 3, dated June 12, 1951, as amended

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 U.S.C. 1395i
8005.045	**	✓ Federal Hospital Insurance Trust Fund Gifts (Health Care Fraud and Abuse)	42 U.S.C. 1395i
8005.046	**	✓ Federal Hospital Insurance Trust Fund Transfers from the General Fund (Criminal Fines)	42 U.S.C. 1395i
8005.047	**	✓ Federal Hospital Insurance Trust Fund Transfers from the General Fund (Civil Monetary Penalties)	42 U.S.C. 1395i
8005.048	**	✓ Federal Hospital Insurance Trust Fund Transfers from the General Fund (Asset Forfeiture)	42 U.S.C. 1395i
8005.049	**	Federal Hospital Insurance Trust Fund Civil Penalties and Damages	42 U.S.C. 1395i
8005.053	**	✓ Medicare Refunds, FHI	42 U.S.C. 1395i,j,t
8005.065	**	✓ Military Service Credits, Federal Hospital Insurant Trust Fund	42 U.S.C. 429
8005.075	**	✓ Federal Payments for Professional Standards Review Organizations Reviews, Federal Hospital Insurance Trust Fund	42 U.S.C. 1420c
8005.079	**	✓ FHI Trust Fund, Payments to Pre-1957 Military Service (Quinquennial Adjustment)	P.L. 98-27, 97 Stat. 103
8005.084	**	✓ Transfers from Department of Defense, Federal Hospital Insurance Trust Fund	50 U.S.C. 98h
8006.001	**	Transfers from General Fund of Amounts Equal to FICA Taxes, Federal Old-Age and Survivors Insurance Trust Fund	42 U.S.C. 401
8006.002	**	Earnings on Investments, Federal Old-Age and Survivors Insurance Trust Fund	42 U.S.C. 401
8006.003	**	Deposits by States, Federal Old-Age and Survivors Insurance Trust Fund	42 U.S.C. 418(h)(l)
8006.006	**	✓ Miscellaneous Federal Payments, Federal Old-Age and Survivors Insurance Trust Fund	42 U.S.C. 417
8006.007	**	✓ Federal Payments for Special Benefits, Federal Old-Age and Survivors Insurance Trust Fund	42 U.S.C. 428(g)
8006.009	**	✓ Tax Refund, Offset Collections, Federal Old-Age and Survivors Insurance Trust Fund	42 U.S.C. 401(a)
8006.011	**	Transfer from General Fund of Amounts Equal to SECA Taxes, Federal Old-Age and Survivors Insurance Trust Fund	42 U.S.C. 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 U.S.C. 401
8006.016	**	Taxes on Benefits, Federal Old-Age and Survivors Insurance Trust Fund	42 U.S.C. 401 note
8006.018	**	✓ FOASI, General Fund Payments for Payroll Tax Holiday, SSA	P.L. 111-312 Sec. 601
8006.024	**	✓ Refunds for Voluntary Income Tax Withholding, Principal, Federal Old Age Survivors Insurance Trust Fund	42 U.S.C. 401
8006.025	**	Refunds for Voluntary Income Tax Withholding, Interest, Federal Old Age Survivors Insurance Trust Fund	42 U.S.C. 401
8006.028	**	✓ Non-Attorney Fees, Federal Old Age Survivors Insurance Trust Fund	42 U.S.C. 406
8006.029	**	✓ Other Proprietary Receipts, Federal Old-Age and Survivors Insurance Trust Fund	42 U.S.C. 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 U.S.C. 401
8006.043	**	✓ Federal Payment for Pension Reform Administrative Expenses, Federal Old-Age and Survivors Insurance Trust Fund	42 U.S.C. 1320b-1
8006.065	**	Military Service Credits, Federal Old-Age and Survivors Insurance Trust Fund	42 U.S.C. 429
8007.001	**	Transfers from General Fund of Amounts Equal to FICA Taxes, Federal Disability Insurance Trust Fund	42 U.S.C. 401
8007.002	**	Earnings on Investments, Federal Disability Insurance Trust Fund	42 U.S.C. 401
8007.003	**	Deposits by States, Federal Disability Insurance Trust Fund	42 U.S.C. 418(h)(l)
8007.005	**	✓ Interest Payments by Railroad Retirement Board, Federal Disability Insurance Trust Fund	45 U.S.C. 228c (k)
8007.006	**	✓ Miscellaneous Federal Payments, Federal Disability Insurance Trust Fund	42 U.S.C. 417
8007.009	**	✓ Tax Refund, Offset Collections, Federal Disability Insurance Trust Fund	42 U.S.C. 401(b)
8007.010	**	✓ Receipts from Railroad Retirement Account, Federal Disability Insurance Trust Fund	45 U.S.C. 231F
8007.011	**	Transfers from General Fund of Amounts Equal to Taxes, Federal Disability Insurance Trust Fund	42 U.S.C. 401

✓ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

8007.012	**	Transfers from General Fund of Amounts Equal to Federal Employer Contributions for FICA Taxes, Federal Disability Insurance Trust Fund	42 U.S.C. 401
8007.014	**	✓ Interest Income, Cash Management Improvement Act, Federal Disability Trust Fund	31 U.S.C. 6501
8007.016	**	Taxes of Benefits, Federal Disability Insurance Trust Fund	42 U.S.C. 401 note
8007.018	**	✓ FDI, General Fund Payments for Payroll Tax Holiday, SSA	P.L. 111-312 Sec. 601
8007.022	**	✓ Interest and Profits on Investments in Participation Certificates, Federal Disability Insurance Trust Fund	42 U.S.C. 401
8007.024	**	✓ Refunds for Voluntary Income Tax Withholding, Principal, Federal Disability Insurance Trust Fund	42 U.S.C. 401
8007.025	**	Refunds for Voluntary Income Tax Withholding, Interest, Federal Disability Insurance Trust Fund	42 U.S.C. 401
8007.027	**	✓ Interest on Interfund Borrowings, Federal Disability Insurance Trust Fund	42 U.S.C. 401 note
8007.028	**	✓ Non-Attorney Fees, Federal Disability Insurance Trust Fund	42 U.S.C. 406
8007.029	**	✓ Other Proprietary Receipts, Federal Disability Insurance Trust Fund	42 U.S.C. 401
8007.031	**	✓ Attorney Fees, Federal Disability and Survivors Insurance Trust Fund	42 U.S.C. 406
8007.042	**	✓ Gifts, Federal Disability Insurance Trust Fund	42 U.S.C. 401
8007.065	**	Military Service Credits, Federal Disability Insurance Trust Fund	42 U.S.C. 429
8010.001	**	Earnings on Investments, Social Security Equivalent Benefit Account	45 U.S.C. 231n-1
8010.002	**	Taxes, Social Security Equivalent Benefit Account, Railroad Retirement Board	45 U.S.C. 231n-1
8010.004	**	✓ Advances from the General Fund for Financial Interchange Interest, Social Security Equivalent Benefit Account, Railroad Retirement Board	45 U.S.C. 231f(c)(4) (B)
8010.009	**	✓ Advances from the General Fund, Social Security Equivalent Benefit Account, Railroad Retirement Board	45 U.S.C. 231n-1
8010.011	**	✓ General Fund Payment, Social Security Equivalent Benefit Account, Railroad Retirement Board	45 U.S.C. 231n-1
8010.012	**	✓ Income Tax Credits, Social Security Equivalent Benefit Account, Railroad Retirement Board	45 U.S.C. 231n-1
8010.013	**	Taxes on Benefits, Social Security Equivalent Benefit Account, Railroad Retirement Board	45 U.S.C. 231n-1
8010.018	**	Interest Transferred to Federal Hospital Insurance Trust Fund, Social Security Equivalent Benefit Account, Railroad Retirement Board	45 U.S.C. 231n-1
8010.021	**	Receipts Transferred to Federal Hospital Insurance Trust Fund, Social Security Equivalent Benefit Account, Railroad Retirement Board	45 U.S.C. 231n-1
8010.031	**	✓ Receipts from Old Age and Survivors Insurance (OASI) Trust Fund, Social Security Equivalent Benefit Account, Railroad Retirement Board	45 U.S.C. 231n-1
8010.032	**	✓ Receipts from Disability Insurance (DI) Trust Fund, Social Security Equivalent Benefit Account, RRB	45 U.S.C. 231n-1
8010.033	**	✓ Railroad Social Security Equivalent Benefit Account, General Fund Payment for Payroll Tax Holiday	P.L. 111-312, Sec. 601
8011.001	**	Earnings on Investments, Railroad Retirement Account	45 U.S.C. 231n(e)
8011.002	**	Railroad Retirement Taxes, Railroad Retirement Account	45 U.S.C. 231n
8011.003	**	✓ Receipts from Federal Old-Age and Survivors and Disability Insurance Trust Funds, Railroad Retirement Account	45 U.S.C. 231f(c)
8011.004	**	Fines and Penalties, Railroad Retirement Account	45 U.S.C. 231(L)
8011.005	**	✓ Interest on Advances to Railroad Unemployment Insurance Account, Railroad Retirement Account	45 U.S.C. 360(d)
8011.007	**	✓ Federal Payments to Railroad Retirement Trust Funds, Railroad Retirement Account	45 U.S.C. 231n
8011.009	**	✓ Repayable Advances from the General Fund, Railroad Retirement Account	45 U.S.C. 231
8011.011	**	Taxes on Railroad Retirement Benefits, Railroad Retirement Account	45 U.S.C. 231n note
8011.016	**	✓ Payment from the National Railroad Retirement Investment Trust, Rail Industry Pension Fund, Railroad Retirement Account	31 U.S.C. 6503
8011.018	**	Interest Transferred to Federal Hospital Insurance Trust Fund, Railroad Retirement Account	45 U.S.C. 231f(c)(2)
8011.021	**	Receipts Transferred to Federal Hospital Insurance Trust Fund, Railroad Retirement Account	45 U.S.C. 231f(c)

✓ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as “Available” under Joint Regulation No. 3, dated June 12, 1951, as amended

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 U.S.C. 94, 1622h, 1625
8015.002	**	Earnings on Investments, Inspection and Grading of Farm Products, Agricultural Marketing Service	7 U.S.C. 1622h
8015.003	**	√ General Fund Payment, Expenses and Refunds, Inspection and Grading of Farm Products, Agricultural Marketing Service	P.L. 106-224, 114 Stat. 399-401, Sec. 203(b)&(c)
8018.001	**	√ General Fund Payment, Limitation on the Office of Inspector General, Railroad Retirement Board	PL 117-2 135 STAT 51
8022.001		Bequest of Gertrude M. Hubbard, Library of Congress, Principal Account	Sec. 2904(2)
8022.002	**	√ Interest on Bequest of Gertrude M. Hubbard, Library of Congress	37 Stat. 319
8022.003	**	Bequest of Gertrude M. Hubbard Principal, Bequest of Gertrude M. Hubbard, Library of Congress	37 Stat. 319
8025.001	**	√ Principal, Federal Payment, Japan-United States Friendship Commission Trust Fund	22 U.S.C. 2902
8025.002	**	Earnings on Investments, Japan-United States Friendship Commission Trust Fund	22 U.S.C. 2902
8025.003	**	√ Other, Japan-United States Friendship Commission Trust Fund	22 U.S.C. 2902
8028.001	**	√ Forest Service Cooperative Fund, Forest Service	16 U.S.C. 498, 572a, 572(c), 576b, 581
8028.003	**	√ Payment to the Forest Service Cooperative Fund, Forest Service	P.L. 108-108, 117 Stat. 1283-1285
8030.001	**	√ Federal Funds Payment, Tribal Trust Fund, Bureau of Trust Funds Administration, Interior	25 U.S.C. 161-162
8030.002	**	Earnings on Investment, Tribal Trust Fund, Bureau of Trust Funds Administration, Interior	25 U.S.C. 161-162
8030.003	**	√ Interest on Investment in GSEs, Tribal Trust Fund, Bureau of Trust Funds Administration, Interior	25 U.S.C. 161-162
8030.004	**	√ Return of Principal from Private Sector Investments, Tribal Trust Fund, Bureau of Trust Funds Administration, Interior	25 U.S.C. 161-162
8030.005	**	√ Miscellaneous Sales of Assets, Tribal Trust Fund, Bureau of Trust Funds Administration, Interior	25 U.S.C. 161-162
8031.001	**	√ Contributions to Library of Congress Gift Fund	2 U.S.C. 160
8031.002	**	Earnings on Investments, Library of Congress	2 U.S.C. 160
8031.021	**	√ Income from Donated Securities, Library of Congress Gift Fund, Library of Congress	2 U.S.C. 160
8032.001	**	√ Contributions, Library of Congress Trust Fund	2 U.S.C. 158
8032.002	**	Earnings on Investments, Library of Congress Trust Fund	2 U.S.C. 158
8032.021	**	√ Income from Donated Securities, Library of Congress Trust Fund	2 U.S.C. 158
8034.001	**	√ Gifts, Donations and Bequests for Forest and Rangeland Research, Forest Service	16 U.S.C. 1643b
8034.002	**	Earnings on Investments, Forest and Rangeland Research, Forest Service	16 U.S.C. 1643b
8037.001	**	√ Donations to National Park Service	16 U.S.C. 6
8037.002	**	√ Earnings on Investments, Donations to National Park Service	P.L. 114-113, 129 Stat. 2533, 31 U.S.C. 1321a(17)(18)
8039.001	**	√ Transfer from TVA for Land Between the Lakes Trust, Forest Service	16 U.S.C. 460lll-31
8039.002	**	Earnings on Investments, Land Between the Lakes Trust Fund, Forest Service	16 U.S.C. 460lll-31
8040.001	**	√ Gifts and Donations, National Endowment for the Arts	20 U.S.C. 959
8040.002	**	Interest on U.S. Securities, National Endowment for the Arts	16 U.S.C. 459j-4
8042.001	**	Transfers from General Fund of Amounts Equal to FUTA Taxes, Unemployment Trust Fund	42 U.S.C. 1104
8042.002	**	Earnings on Investments, Unemployment Trust Fund	42 U.S.C. 1104
8042.003	**	State Accounts, Deposits by States, Unemployment Trust Fund	42 U.S.C. 1104
8042.004	**	√ Interest on Unemployment Insurance Loans to States, Federal Unemployment Trust Fund	42 U.S.C. 1104

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

8042.005	**	Deposits by Railroad Retirement Board, Unemployment Trust Fund	42 U.S.C. 1104
8042.008	**	✓ Repayable Advances for Unemployment Compensation, Unemployment Trust Fund	42 U.S.C. 1103
8042.010	**	✓ Federal Employees Compensation Account, Deposits by Federal Agencies, Unemployment Trust Fund	42 U.S.C. 1109
8042.011	**	✓ Non-Repayable Advances for Unemployment Compensation, Unemployment Trust Fund	42 U.S.C. 1109
8042.013	**	✓ Payments from the General Fund for Extending Unemployment Compensation	42 U.S.C. 1105
8042.014	**	✓ Interest Income, Cash Management Improvement Act, Unemployment Trust Fund	31 U.S.C. 6503
8042.016	**	✓ Repayable Advances from Revolving Fund for Employment Security Administration Account, Unemployment Trust Fund	42 U.S.C. 1101(e) (1) and (2)
8042.075	**	✓ Repayable Advances from the General Fund to the Employment Security Administration Account	42 U.S.C. 1101(e)
8046.001	**	Transfers from General Fund of Amounts Equal to Certain Customs Duties, Reforestation Trust Fund, Forest Service	16 U.S.C. 1606(a)
8046.002	**	Earnings on Investments, Reforestation Trust Fund, Forest Service	16 U.S.C. 1606(a)
8047.001	**	Gifts and Donations, Martin Luther King, Jr. Federal Holiday Commission	36 U.S.C. 169j4
8050.001	**	✓ Gifts and Donations, National Endowment for the Humanities	20 U.S.C. 959
8050.002	**	Interest on U.S. Securities, National Endowment for the Humanities	16 U.S.C. 459j-4 note
8052.002	**	Earnings on Investments, Preservation, Birthplace of Abraham Lincoln	16 U.S.C. 212
8054.001	**	✓ Advances from State Cooperating Agencies and Foreign Governments, Federal Highway Administration	23 U.S.C. 308(a)
8054.002	**	✓ Advances from Other Federal Agencies, Federal Highway Administration	23 U.S.C. 308(a)
8060.001	**	Bequest of George C. Edgeter for Relief of Indigent American Indians, Bureau of Indian Affairs	25 U.S.C. 451
8063.002	**	Earnings on Investments, Bequest of Major General Fred C. Ainsworth to Walter Reed General Hospital	49 Stat. 287
8069.001	**	✓ Contributions and Deposits, Bureau of Land Management	43 U.S.C. 759-761,887
8069.003	**	✓ Donations for Cadastral Surveys and Conveyance of Omitted Lands, Bureau of Land Management	43 U.S.C. 1721, 1737
8069.004	**	Gifts for Conservation Practices, Acquisition, and Protection, Bureau of Land Management	43 U.S.C. 1721, 1737
8070.001	**	✓ Deposits, Reclamation Trust Funds	43 U.S.C. 395, 396
8073.001	**	✓ Contributions, Indian Health Facilities, Indian Health Services	42 U.S.C. 2004a (a)(3)
8074.002	**	Interest on Investments Ricky Ray Hemophilia Relief Fund	42 U.S.C. 300c-22
8074.003	**	✓ Payments from the General Fund Ricky Ray Hemophilia Relief Fund	42 U.S.C. 300c-22
8077.001	**	✓ Gifts and Donations, National Council on the Handicapped	29 U.S.C. 783
8078.001	**	✓ Contributions, National Commission on Libraries and Information Science	20 U.S.C. 1503
8079.001	**	Gifts and Donations, Consumer Product Safety Commission	86 Stat. 1228
8080	**	Gifts and Donations, Institute of Museum and Library Services	20 U.S.C. 966
8080.001	**	✓ Grants and Donations, Institute of Museum and Library Services	20 U.S.C. 966
8080.002	**	Interest on U.S. Securities, Institute of Museum and Library Services	20 U.S.C. 9106
8083.003	**	✓ Bureau of Transportation Statistics Data Sale, Federal -Aid Highways, FHA, Transportation	31 USC 3515
8088.001	**	Grants and Donations, Appalachian Regional Commission	40 App. U.S.C. 106
8090.001	**	✓ General Fund Contributions, Appalachian Regional Commission	40 App. U.S.C. 105
8090.003	**	✓ Fees for Services, Appalachian Regional Commission	40 App. U.S.C. 105
8093.001	**	✓ Gifts and Bequests, Housing and Urban Development	42 U.S.C. 3535(k)(1)
8094.001	**	✓ Contributions and Donations, Office of Technology Assessment	2 475(a); 31 U.S.C. 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 U.S.C. 2605
8096.002	**	Earnings on Investments, Department of Defense Dependents' Education Gift Fund	10 U.S.C. 2605
8097.001	**	Employing Agency Contribution, Department of Defense Military Retirement Fund	10 U.S.C. 1331
8097.002	**	Earnings on Investments, Department of Defense Military Retirement Fund	10 U.S.C. 1331
8097.003	**	✓ Federal Contribution, Department of Defense Military Retirement Fund	10 U.S.C. 1331

✓ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

8097.004 **	Federal Contributions (Concurrent Receipt Accruals), Military Retirement Fund	117 Stat. 1514-1515, Sec. 641
8098.001 **	√ Employing Agency Contribution, Department of Defense, Education Benefits Fund	10 U.S.C. 2006
8098.002 **	Earnings on Investments, Department of Defense, Education Benefits Fund	10 U.S.C. 2006
8100.001 **	√ Payments from Wool Research, Development and Promotion Trust Fund	7 U.S.C. 7101 note
8100.002 **	Interest on Investments, Wool Research, Development and Promotion Trust Fund	7 U.S.C. 7101 note
8102.001 **	Deposits, Highway Account, Highway Trust Fund	23 U.S.C. 120
8102.002 **	Earnings on Investments, Highway Trust Fund	26 U.S.C. 9503
8102.011 **	Deposits, Mass Transit Account, Highway Trust Fund	23 U.S.C. 120
8102.012 **	√ Highway Trust Fund (Mass Transit Account), Cooperative Agreements	23 U.S.C. 120
8102.013 **	√ Payment From the General Fund, Highway Trust Fund (Mass Transit), Federal Highway Administration, Transportation	P.L. 111-147, 124 Stat. 94
8102.014 **	√ Interest Income, Cash Management Improvement Act, Highway Account, Highway Trust Fund	23 U.S.C. 120
8102.015 **	√ Interest Income, Cash Management Improvement Act, Mass Transit Account, Highway Trust Fund	23 U.S.C. 120
8102.018 **	√ Transfer from the Leaking Underground Storage Tank Trust Fund, Federal Highway Administration, Transportation	P.L. 112-141, Sec. 402
8102.026 **	√ Transportation Infrastructure Finance and Innovation Program, Downward Reestimates of Subsidies, FHWA, DOT	2 U.S.C. 661d
8102.027 **	√ Transportation Infrastructure Finance and Innovation Program, Downward Reestimates of Subsidies (FHWA)	2 U.S.C. 661d
8102.029 **	√ Miscellaneous Interest, Highway Trust Fund	26 U.S.C. 9503
8102.034 **	√ Payment From the General Fund, Highway Trust Fund, Treasury	P.L. 110-318, H.R. 6532
8103.001 **	Deposits, Airport and Airway Trust Fund	26 U.S.C. 9502
8103.002 **	Earnings on Investments, Airport and Airway Trust Fund	26 U.S.C. 9502
8103.005 **	√ Refunds from Federal Fund Payments, Airport and Airway Trust Fund	26 U.S.C. 9502
8103.006 **	√ General Fund Payment, Airport and Airway Trust Fund, Transportation	Public Law 116-159, 134 Stat. 728, Sec. 1205
8103.014 **	√ Interest Income, Cash Management Improvement Act, Airport and Airway Trust Fund	31 U.S.C. 6503
8106.001 **	√ General Fund Payment, Grants-in-Aid for Airports, Transportation	P.L. 115-141, 132 Stat. 979-980
8107.001 **	√ Proceeds from Aircraft Sales, Facilities and Equipment, Airport and Airway Trust Fund, Federal Aviation Administration, Transportation	49 USC 40110
8108.001	√ Royalties, Federal Aviation Administration, Transportation	15 U.S.C. 3701A, 15 U.S.C. 3710C
8110.001 **	Deductions from Employees' Salaries, Judicial Survivors Annuities Fund, the Judiciary	28 U.S.C. 376
8110.002 **	Earnings on Investments, Judicial Survivors Annuities Fund, the Judiciary	28 U.S.C. 376
8110.003 **	Employing Agency Contributions, Judicial Survivors Annuities Fund, the Judiciary	28 U.S.C. 376
8110.004 **	√ Federal Payment to the Judicial Survivors Annuities Fund, the Judiciary	28 U.S.C. 376
8115.001 **	Deductions from Employees' Salaries, Tax Court Judges Survivors Annuity Fund	26 U.S.C. 7448(c)
8115.002 **	Earnings on Investments, Tax Court Judges Survivors Annuity Fund	26 U.S.C. 7448(e)
8115.003 **	Employing Agency Contributions, Tax Court Judges Survivors Annuity Fund	26 U.S.C. 7448(c)
8116.001 **	√ Payment from the General Fund, Radiation Exposure Compensation Trust Fund, Justice	104 Stat. 920
8116.002 **	Earnings on Investments, Radiation Exposure Compensation Trust Fund	42 U.S.C. 2210 note
8117.001 **	√ Gifts and Bequests, Federal Communications Commission	47 USC, Sec. 4(S)3(A)
8118.001 **	√ Gains and Losses on Private Sector Holdings, National Railroad Retirement Investment Trust	45 U.S.C. 231n
8118.002 **	Earnings on Investments in Federal Securities, National Railroad Retirement Investment Trust	45 U.S.C. 231n

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

8118.003	**	✓ Interest and Dividends on Private Sector Holdings, National Railroad Retirement Investment Trust	45 U.S.C. 231n
8118.004	**	✓ Payment from the Rail Industry Pension Fund, National Railroad Retirement Investment Trust	45 U.S.C. 231n
8118.005	**	✓ Payment from Social Security Equivalent Benefit Account, National Railroad Retirement Investment Trust	45 U.S.C. 231n
8119.001		✓ Mobile Home Inspection and Monitoring Fees, Manufactured Housing Fees Trust Fund, Housing and Urban Development	42 U.S.C. 5419
8119.003	**	✓ General Fund Payment, Manufactured Housing Trust Fund, Housing and Urban Development	P.L. 111-8, pg. 442-443
8122.001	**	Judicial Officers Annuities Deducted from Employees' Salaries, the Judiciary	28 U.S.C. 377
8122.002	**	Interest and Profits on Investments, Judicial Officers Annuities Fund, the Judiciary	28 U.S.C. 377
8122.003	**	Voluntary Contributions, Services Pay Credit, the Judiciary	28 U.S.C. 377
8122.004	**	✓ Federal Payment to Judicial Officers Retirement Fund, the Judiciary	28 U.S.C. 377
8123.001	**	✓ Gifts and Donations, Federal Judicial Center, the Judiciary	28 U.S.C. 629
8124.001	**	✓ Federal Payment to Claims Court, Judges Retirement Fund, the Judiciary	28 U.S.C. 376
8124.002	**	Interest on Investments, Claims Court Judges Retirement Fund, the Judiciary	28 U.S.C. 376
8127.001	**	✓ Donations, National Archives Gift Fund, National Archives and Records Administration	45 U.S.C. 2283, 45 U.S.C. 2305
8127.002	**	Earnings on Investments, National Archives Gift Fund	45 U.S.C. 2305, 98 Stat. 2289
8127.003	**	✓ Interest Earned on Non-Federal Securities, National Archives and Records Administration	45 U.S.C. 2305
8127.004	**	✓ Realized Gains on Non-Federal Securities, National Archives Gift Fund	44 U.S.C. 2305, 98 Stat. 2283
8127.005	**	✓ Proceeds From Non-Federal Securities Not Immediately Reinvested, National Archives Gift Fund	44 U.S.C. 2305, 98 Stat. 2283
8129.001	**	✓ Department of Veterans Affairs Cemetery Gift Fund, Veterans Affairs	38 U.S.C. 1007
8130.001	**	Receipts Under Longshoremen's and Harbor Workers Compensation Act, as Amended, Labor	33 U.S.C. 944
8130.002	**	Earnings on Investments, Longshoremen's and Harbor Workers Compensation Act, As Amended	33 U.S.C. 944
8131.001	**	✓ Gifts and Bequests, Departmental Management, Labor	29 U.S.C. 952
8132.001	**	✓ Premium and Other Receipts, National Service Life Insurance Fund	38 U.S.C. 720
8132.002	**	Earnings on Investments, National Service Life Insurance Fund	38 U.S.C. 720
8132.003	**	✓ Payments from General and Special Funds, National Service Life Insurance Fund	38 U.S.C. 720
8133.001	**	✓ Deductions from Military, Veterans Affairs	38 U.S.C. 1622
8133.002	**	✓ Contributions, Veterans Affairs	38 U.S.C. 1622
8134.001	**	Receipts Under Workmen's Compensation Act, Within the District of Columbia, Labor	33 U.S.C. 944
8134.002	**	Earnings on Investments, Workmen's Compensation Act, Within the District of Columbia	33 U.S.C. 944
8135.001	**	Deductions from Employees' Salaries, Civil Service Retirement and Disability Fund	5 U.S.C. 8331, 8334(a)
8135.002	**	Employing Agency Contributions, Civil Service Retirement and Disability Fund	5 U.S.C. 8331, 8334(a)
8135.003	**	Voluntary Contributions, Donations, Service Credit Payments, etc., Civil Service Retirement and Disability Fund	5 U.S.C. 8332(f),(g), 8348(b)
8135.004	**	Earnings on Investments, Civil Service Retirement and Disability Fund	5 U.S.C. 8348(c)
8135.005	**	✓ Federal Contribution, Civil Service Retirement and Disability Fund	5 U.S.C. 8348(f)
8135.006	**	✓ Receipts Transferred from Foreign Service Retirement and Disability Fund, Civil Service Retirement and Disability Fund	5 U.S.C. 8335
8135.007	**	✓ Employing Agency Payments for Salaries of Reemployed Annuitants, Civil Service Retirement and Disability Fund	5 U.S.C. 8334
8135.008	**	Credits for Withholding and Contributions, Civil Service Retirement and Disability Fund	7 U.S.C. 4506
8135.021	**	Contributions from Employing Non-Federal Agencies, Civil Service Retirement and Disability Fund	5 U.S.C. 8334

✓ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

8135.022	**	Employer's Contribution from Off-Budget Federal Agencies, Civil Service Retirement and Disability Fund	5 U.S.C. 8334
8135.023	**	Supplementary Retirement Contributions from Off-Budget Federal Agencies, Civil Service Retirement and Disability Fund	5 U.S.C. 8334
8135.025	**	Interest Received by the Trust Fund from Federal Financing Bank Obligations and Agency Securities, Civil Service Retirement Disability Fund	5 U.S.C. 8348(c)
8137.001	**	√ Deposits of Fees, Inspection of Farm Products, Food Safety and Inspection Service	7 U.S.C. 94, 1622h, 1624
8141.001	**	Employee Contributions, Thrift Savings Fund	5 U.S.C. 8437
8141.002	**	Earnings on Investments in Government Securities, Thrift Savings Fund	5 U.S.C. 8437
8141.003	**	Employer Contributions, Thrift Savings Fund	5 U.S.C. 8437
8141.004	**	Payment from the General Fund, Thrift Savings Fund	5 U.S.C. 8437
8141.007	**	Other, Thrift Savings Fund	5 U.S.C. 8437
8141.025	**	Earnings on Investments in Non-Government Instruments, Thrift Savings Fund	5 U.S.C. 8437
8141.035	**	Forfeitures of Uninvested Employer Contributions, Thrift Savings Fund	5 U.S.C. 8437
8144.001	**	Transfer from General Fund, Black Lung Benefits Revenue Act Taxes, Black Lung Disability Trust Fund	26 U.S.C. 9501
8144.002	**	Earnings on Investments, Black Lung Disability Trust Fund	26 U.S.C. 9501
8144.003	**	Fines and Penalties, Black Lung Disability Trust Fund	26 U.S.C. 9501
8144.004	**	√ Miscellaneous Interest, Black Lung Disability Trust Fund	26 U.S.C. 9501
8144.005	**	√ Repayable Advances from General Fund, Black Lung Disability Trust Fund	26 U.S.C. 9501
8144.006	**	Collections of Taxes on Taxable Expenditures, Black Lung Disability Trust Fund	6 U.S.C. 9501
8144.007	**	√ Payment from the General Fund for Prepayment Premium, Black Lung Disability Trust Fund, Treasury	30 U.S.C. 934A
8145.001	**	Transfers from General Fund of Amounts Equal to Certain Taxes, Hazardous Substance Superfund	26 U.S.C. 9507
8145.002	**	Earnings on Investments, Hazardous Substance Superfund	26 U.S.C. 9507
8145.003	**	Fines and Penalties, Hazardous Substance Superfund	26 U.S.C. 9507
8145.004	**	√ Recoveries, Hazardous Substance Superfund	26 U.S.C. 9507
8145.005	**	√ Interfund Transactions, Hazardous Substance Superfund	26 U.S.C. 9507
8145.006	**	√ Future Clean Up Cost Settlements, Hazardous Substance Superfund Trust Fund	42 U.S.C. 9622(b)(3)
8145.015	**	Transfer from the General Fund of Amounts Equivalent to Corporate Environmental Tax, Hazardous Substance Superfund	26 U.S.C. 9507
8145.016	**	√ Payment From the General Fund, Hazardous Substance Superfund – Recovery Act	P.L. 111-5
8146.001	**	Transfers from General Fund of Amounts Equal to Certain Taxes, Post-Closure Liability Trust Fund	42 U.S.C. 9641
8146.002	**	Earnings on Investments, Post-Closure Liability Trust Fund	42 U.S.C. 9641
8146.006	**	Repayable Advances from the General Fund, Post-Closure Liability Trust Fund	42 U.S.C. 9641
8147.001	**	Transfers from General Fund for the Boat Safety Account, Aquatic Resources Trust Fund	26 U.S.C. 9504
8147.002	**	Transfers from General Fund for the Sport Fish Restoration Account, Aquatic Resources Trust Fund	26 U.S.C. 9504
8147.003	**	Earnings on Investments, Aquatic Resources Trust Fund	26 U.S.C. 9504
8147.004	**	√ Transfer from the National Recreational Boating Safety and Facilities Improvement Fund, Aquatic Resources Trust Fund	26 U.S.C. 9504
8147.005	**	Custom Duties, Aquatic Resources Trust Fund, Sport Fish Restoration	26 U.S.C. 9504
8148.001	**	√ Gifts and Donations, Congressional Office for International Leadership	114 Stat. 2763A-122(c)
8148.002	**	Earnings on Investments, Russian Congressional Office for International Leadership	2 U.S.C. 1105(b)
8148.003	**	√ Payment from the General Fund, Congressional Office for International Leadership	114 Stat. 2763A-122(c)
8150.001	**	Premium and Other Receipts, United States Government Life Insurance Fund	38 U.S.C. 755
8150.002	**	Earnings on Investments, United States Government Life Insurance Fund	38 U.S.C. 755
8150.003	**	Payments from General and Special Funds, United States Government Life Insurance Fund	38 U.S.C. 755
8153.001	**	Transfers from General Fund of Amounts Equal to Certain Taxes, Leaking Underground Storage Tank Trust Fund	26 U.S.C. 9508

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

8153.002	**	Earnings on Investments, Leaking Underground Storage Tank Trust Fund	26 U.S.C. 9508
8153.003	**	✓ Recoveries, Leaking Underground Storage Tank Trust Fund	26 U.S.C. 9508
8153.040	**	Payment From the General Fund, Leaking Underground Storage Tank Trust Fund	119 Stat. 2766
8154.001	**	✓ Payments from General Fund, African Elephant Conservation Fund, U.S. Fish and Wildlife Service	102 Stat. 2317;2323
8154.003	**	✓ Contributions, African Elephant Conservation Fund, U.S. Fish and Wildlife Service	16 U.S.C. 4212
8154.004	**	✓ Excess Fines, African Elephant Conservation Fund, U.S. Fish and Wildlife Service	16 U.S.C. 4212
8155.001	**	✓ Contributions, Advisory Commission on Inter-Governmental Relations	42 U.S.C. 4279
8155.002	**	✓ Fees and Charges, Advisory Commission on Inter-Governmental Relations	42 U.S.C. 4279
8159.001	**	Licensing and Insuring Fees, Motor Carrier Safety Operations and Programs, Transportation	49 U.S.C. 13908
8159.003	**	Drug and Alcohol Clearinghouse Fees, Motor Carrier Safety Operations and Programs, Transportation	49 U.S.C. 31306a
8161.001	**	Excise Taxes for Tobacco Assessments, Tobacco Trust Fund, Commodity Credit Corporation	7 U.S.C. 518e
8161.002	**	Earnings on Investments, Tobacco Trust Fund, Commodity Credit Corporation	7 U.S.C. 518e
8161.003	**	✓ Payment from the Commodity Credit Corporation Fund, Tobacco Trust Fund	7 U.S.C. 2257
8163.001	**	✓ Contributions, Department of Defense General Gift Fund Deposits, Defense	10 U.S.C. 2601
8163.002	**	Interest on Investments, Department of Defense General Gift Fund Deposit	10 U.S.C. 2601
8165.001	**	✓ Employing Agency Contributions, Defense	10 U.S.C. 1581
8166.001	**	✓ Payment to American Studies Endowment Fund, State	22 U.S.C. 2452 note
8166.002	**	Earnings on Investments, American Studies Endowment Fund, State	22 U.S.C. 2452 note
8166.003	**	✓ Gifts and Donations, American Studies Endowment Fund, State	22 U.S.C. 2452 note
8167.001	**	✓ Proprietary Receipts, State	22 U.S.C. 2455(f)
8167.002	**	✓ Contributions, Educational and Cultural Exchange, State	22 U.S.C. 2455(f)
8167.004	**	Earnings on Investments, State	22 U.S.C. 2455(f)
8168.001	**	✓ Payment from the General Fund, National Security Education Trust Fund	50 U.S.C. 1904
8168.002	**	Earnings on Investments, National Security Education Trust Fund	50 U.S.C. 1904
8168.003	**	Recoveries, National Security Trust Fund	50 U.S.C. 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 U.S.C. 9510
8175.002	**	Earnings on Investments, Vaccine Injury Compensation Trust Fund	26 U.S.C. 9510
8176.001	**	✓ Tribal Share of Power Receipts, Crow Creek Sioux Tribe Infrastructure Development Trust Fund, Office of Special Trustee	110 Stat. 3027
8180.001	**	✓ Deposits, General Post Fund, National Homes, Veterans Affairs	38 U.S.C. 5101-5227
8180.002	**	Earnings on Investments, General Post Fund, National Homes	38 U.S.C. 5101-5228
8185.001	**	Transfers from General Fund of Amount Equal to Certain Taxes, Oil Spill Liability Trust Fund	26 U.S.C. 9509
8185.002	**	Earnings on Investments, Oil Spill Liability Trust Fund	26 U.S.C. 9509
8185.003	**	Fines and Penalties, Oil Spill Liability Trust Fund	26 U.S.C. 9509
8185.004	**	✓ Recoveries, Oil Spill Liability Trust Fund	26 U.S.C. 9509
8185.005	**	Transfers from the Trans-Alaska Pipeline Liability Fund	26 U.S.C. 9509
8186.001	**	Deductions from Employees' Salaries, Foreign Service Retirement and Disability Fund	22 U.S.C. 1071
8186.002	**	Earnings on Investments, Foreign Service Retirement and Disability Fund	22 U.S.C. 1103
8186.003	**	Voluntary Contributions, Donations, Service Credit Payments etc., Foreign Service Retirement and Disability Fund	22 U.S.C. 1116
8186.004	**	Employing Agency Contributions, Foreign Service Retirement and Disability Fund	22 U.S.C. 1101
8186.005	**	✓ Receipts from Civil Service Retirement and Disability Fund, Foreign Service Retirement and Disability Fund	22 U.S.C. 1092
8186.006	**	Adjustment in Widow Survivor Benefits, Foreign Service Retirement and Disability Fund	22 U.S.C. 1079m (c)
8186.008	**	✓ Federal Contribution, Foreign Service Retirement and Disability Fund	22 U.S.C. 1105, 1106
8187.001	**	✓ Surcharges from the Sale of Coins and Contributions to the Christopher Columbus Fellowship Foundation	20 U.S.C. 5705

✓ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

8187.002	**	✓ Interest on Investments, Christopher Columbus Fellowship Foundation	20 U.S.C. 5705
8187.003	**	✓ Gifts and Donations, Christopher Columbus Fellowship Foundation	106 Stat. 143-144; 20 U.S.C. 5705
8188.001	**	Gifts and Donations, Endowment Challenge Fund, Woodrow Wilson International Center for Scholars, Smithsonian Institution	99 Stat. 1259
8188.002	**	Interest on Investments, Endowment Challenge Fund, Woodrow Wilson International Center for Scholars, Smithsonian Institution	99 Stat. 1259
8188.003	**	Payment from the General Fund, Endowment Challenge Fund, Woodrow Wilson International Center for Scholars, Smithsonian Institution	99 Stat. 1259
8190.001	**	✓ Deposits, Canal Zone Biological Area Fund, Smithsonian Institution	20 U.S.C. 79d
8194		Deposits, National Gallery of Art Trust Fund, Permanent Loan	20 U.S.C. 74a
8198.001	**	✓ Unconditional Gifts of Real, Personal, or Other Property, General Services Administration	40 U.S.C. 298a
8200.001	**	✓ Gifts and Bequests - Fire Administration, Federal Emergency Management Agency	15 U.S.C. 2218(b)(2)
8202.002	**	Interest on Investments, Financial Assistance Corporation Trust Fund	12 U.S.C. 2278B-5
8203.001	**	✓ Gifts and Bequests, Agriculture	7 U.S.C. 2269
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 U.S.C. 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 U.S.C. 450b
8212.001	**	Deductions from Employees' Salaries	111 Stats. 756-757
8212.002	**	Interest on Investments	111 Stats. 756-757
8212.003	**	✓ Federal Payments to DC Judicial Retirement and Survivors Annuity Fund	111 Stats. 756-757
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 U.S.C. 450b
8214.001	**	✓ Deposits of Miscellaneous Contributed Funds, Agricultural Research Service	7 U.S.C. 450b
8216.001	**	✓ Deposits, Contributed Funds, United States Fish and Wildlife Service	16 U.S.C. 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 U.S.C. 450b
8222.001	**	Payment to Trust Fund, National Institute of Building Sciences	12 U.S.C. 1701j-2 note
8222.002	**	Earnings on Investments, National Institute of Building Sciences	12 U.S.C. 1701j-2 note
8225.001	**	Deposits of Miscellaneous Contributed Funds, Agricultural Marketing Service	7 U.S.C. 450b
8226.001	**	✓ Deposits of Miscellaneous Contributed Funds, Animal and Plant Health Inspection Service	7 U.S.C. 450b
8227.001	**	✓ Deposits of Miscellaneous Contributed Funds, Economic Research Service	7 U.S.C. 450b
8229.001	**	Deposits of Miscellaneous Contributed Funds, Rural Business and Cooperative Development Service	7 U.S.C. 450b
8230.001	**	✓ District of Columbia Federal Pension Liability Trust Fund	111 Stat. 412
8230.002	**	Earnings on Investments	111 Stat. 412
8232.001	**	✓ Deposits of Miscellaneous Contributed Funds, Foreign Agricultural Service	7 U.S.C. 450b
8233.001	**	Spectrum Auction Receipts, National Telecommunications and Information Administration, Commerce	126 Stat. 235, Sec. 6413(A)(2)
8233.002	**	Earnings on Federal investments, Public Safety Trust fund National Telecommunications and Information Administration	P.L. 112-96, 126 Stat. 235, Sec. 641(A)(1)
8237.001	**	✓ General Fund Payment, Limitation on Administration, Railroad Retirement Board	P.L. 116-136 134 STAT 571

✓ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

8238.001	**	√ Deposits, Kuwait Civil Reconstruction	22 U.S.C. 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 U.S.C. 4601
8241.001	**	√ Donations for the Official Residence of the Vice President	3 U.S.C. 111 note
8242.001	**	√ Deposits, Advances, Foreign Military Sales, Executive	22 U.S.C. 2761, 2762
8243.001	**	√ Gifts, Donations, and Contributions, Inter-American Foundation	22 U.S.C. 290f(e)(6)
8244.001	**	√ Gifts and Donations, Departmental Management, Homeland Security	42 U.S.C. 5201
8244.002	**	Earnings on Investments, Gifts and Bequests for Disaster Relief, Departmental Management, Homeland Security	42 U.S.C. 5201
8245.001	**	√ Gifts and Contributions, Peace Corps	22 U.S.C. 2509(a)(3)
8246.001	**	√ Advances from Foreign Governments, Peace Corps	22 U.S.C. 2509(e)
8247.001	**	Contributions to Food and Drug Administration Unconditional Gift Fund	42 U.S.C. 238
8247.002	**	Earnings on Investments, Food and Drug Administration Unconditional Gift Fund	42 U.S.C. 238
8248.001	**	√ Contributions to National Institutes of Health Unconditional Gift Fund	42 U.S.C. 238
8248.002	**	Earnings on Investments, National Institutes of Health Unconditional Gift Fund	42 U.S.C. 238
8249.001	**	√ Contributions to Public Health Service Unconditional Gift Fund, Health Resources and Services Administration	42 U.S.C. 238
8249.002	**	Earnings on Investments, Public Health Service Unconditional Gift Fund	42 U.S.C. 238
8250.001	**	√ Gifts and Donations, Centers for Disease Control	42 U.S.C. 219
8250.002	**	Earnings and Investments, Gifts and Donations, Centers for Disease Control	42 U.S.C. 219
8253.001	**	√ Contributions to National Institutes of Health Conditional Gift Fund	42 U.S.C. 219
8253.002	**	Earnings on Investments, National Institutes of Health Conditional Gift Fund	42 U.S.C. 219
8254.001	**	√ Contributions to Public Health Service Conditional Gift Fund, Health Resources and Services Administration	42 U.S.C. 219
8254.002	**	Earnings on Investments, Public Health Service Conditional Gift Fund	42 U.S.C. 219
8257.001	**	√ Gifts and Donations, National Commission on Time and Learning	105 Stat. 308
8258.001	**	√ Contributions, Education	20 U.S.C. 3481
8264.001	**	√ Contributions for Highway Research Program	23 U.S.C. 307
8265.001	**	√ Contributions from States, etc., Cooperative Work, Forest Highways, Federal Highway Administration	23 U.S.C. 131
8267.001	**	Gifts and Contributions, Corporation for National and Community Service	42 U.S.C. 12601
8267.002	**	Interest on Investments, Corporation for National and Community Service	42 U.S.C. 12601
8267.003	**	√ Payment from the General Fund, Corporation for National and Community Service	42 U.S.C. 12601
8267.004	**	√ Payment From the General Fund, National Service Trust Fund – Recovery Act, Corporation for National and Community Service	P.L. 111-5, pg. 71
8267.005	**	√ Payment from Operating Expenses, National Service Trust Fund	P.L. 115-245, 132 STAT 3109-3110
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 U.S.C. 1814 note
8271.001	**	√ Gifts and Donations, Israeli Arab Scholarship Program, State	22 U.S.C. 2452
8271.002	**	Interest and Earnings on Investments, Israeli Arab Scholarship Program, State	22 U.S.C. 2452
8271.003	**	Payment from the General Fund, Israeli Arab Scholarship Program, State	22 U.S.C. 2452
8272.001	**	Gifts and Donations, Eastern Europe Student Exchange Endowment Fund, State	22 U.S.C. 2452 note
8272.002	**	Interest and Earnings on Investments, Eastern Europe Student Exchange Endowment Fund, State	22 U.S.C. 2452 note
8272.003	**	√ Payment from the General Fund, Eastern Europe Student Exchange Endowment Fund, State	22 U.S.C. 2452 note
8275.001	**	√ Payment to the John C. Stennis Center for Public Service Training and Development	2 U.S.C. 1105
8275.002	**	Interest on Investments, John C. Stennis Center for Public Service Training and Development	2 U.S.C. 1105
8275.003	**	√ Donations, John C. Stennis Center for Public Service Training and Development	2 U.S.C. 1105
8276.002	**	Earnings on Investments, Eisenhower Exchange Fellowship Program Trust Fund	20 U.S.C. 5202b
8276.003	**	√ Payment from the General Fund, Eisenhower Exchange Fellowship Program Trust Fund	20 U.S.C. 5202b
8279.001	**	√ Donations, United States Holocaust Memorial Museum	36 U.S.C. 1407

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as “Available” under Joint Regulation No. 3, dated June 12, 1951, as amended

8281.001	**	√ Federal Payment, the Barry Goldwater Scholarship and Excellence in Education Fund	20 U.S.C. 4707
8281.002	**	Interest on Investments, the Barry Goldwater Scholarship and Excellence in Education Fund	20 U.S.C. 4707
8281.003	**	√ Gifts and Donations, the Barry Goldwater Scholarship and Excellence in Education Fund	20 U.S.C. 4707
8281.004	**	√ Federal Grants, Barry Goldwater Scholarship and Excellence in Education	10 U.S.C. 2192
8282.001	**	√ Gifts and Donations, James Madison Memorial Fellowship Trust Fund	20 U.S.C. 4510
8282.002	**	Earnings on Investments, James Madison Memorial Fellowship Trust Fund	20 U.S.C. 45101
8283.001	**	Gifts and Donations, United States Institute of Peace	22 U.S.C. 4603
8285.001	**	√ Foreign Service National Separation Liability Trust Fund, Broadcasting Board of Governors	22 U.S.C. 4012a
8286.001	**	√ Gifts and Donations, Broadcasting Board of Governors	22 U.S.C. 4012a
8286.002	**	Interest, Broadcasting Board of Governors	22 U.S.C. 4012a
8286.003	**	√ Charges for Services, Broadcasting Board of Governors	22 U.S.C. 4012a
8287.001	**	√ Contributions, Bureau of Mines	31 U.S.C. 1321
8290.001	**	Employee Contributions, United States Court of Appeals for Veterans Claims	38 U.S.C. 4098
8290.002	**	Earnings on Investments, United States Court of Appeals for Veterans Claims	38 U.S.C. 4098
8290.003	**	Employing Agency Contributions, United States Court of Veterans Appeals	38 U.S.C. 4098
8292.001	**	√ National Garden, Gifts and Donations, Botanic Garden	40 U.S.C. 216c
8292.002	**	Earnings on Investment, Botanic Gardens	40 U.S.C. 216c
8293.001	**	√ Gifts and Donations, United States Court of Veterans Appeals	5 U.S.C. 8440c
8296.001	**	√ Gifts and Donations, Harry S Truman Scholarship Foundation	20 U.S.C. 2009
8296.002	**	Earnings on Investments, Harry S Truman Scholarship Foundation	20 U.S.C. 2009
8296.003	**	√ General Fund Payment, Harry S. Truman Scholarship Foundation	P.L. 93-642, 88 Stat. 2279
8298.001	**	√ Donations, Advisory Council on Historic Preservation	16 U.S.C. 470m
8299.001	**	Fees on Health Insurance and Self-Insured Health Plans, Patient-Centered Outcomes Research Trust Fund	P.L. 111-148, SEC. 6301
8299.002	**	Interest Received by Trust Funds, Patient-Centered Outcomes Research Trust Fund	P.L. 111-148, SEC. 6301
8299.003	**	√ Payment from the General Fund, Patient-Centered Outcomes Research Trust Fund	P.L. 111-148, SEC. 6301
8299.004	**	√ Transfers from FHI Trust Fund, Patient-Centered Outcomes Research Trust Fund	P.L. 111-148, SEC. 6301
8299.005	**	√ Transfers from FSMI Trust Fund, Patient-Centered Outcomes Research Trust Fund	P.L. 111-148, SEC. 6301
8300.001	**	√ Coin Sale Surcharges, U.S. Capitol Preservation Commission	40 U.S.C. 188a
8300.002	**	Interest on Investments, U.S. Capitol Preservation Commission	40 U.S.C. 188a
8300.003	**	√ Gifts and Sales of Art, Property and Money, U.S. Capitol Preservation Commission	40 U.S.C. 188a
8305.001	**	√ Gifts and Bequests, Justice Gift Fund	28 U.S.C. 524
8305.002	**	Interest on Investments, Justice Gift Fund	28 U.S.C. 524
8306		Gifts, Crime Victims Fund, Office of Justice Programs, Justice	42 U.S.C. 10601(b)
8306.001		√ Gifts, Crime Victims Fund	42 U.S.C. 10601(b)
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
8335.001	**	√ Employing Agency Contributions, Voluntary Separation Incentive Fund	10 U.S.C. 1175 5(h)(1)
8335.002	**	Earnings on Investments, Voluntary Separation Incentive Fund	10 U.S.C. 1175 5(h)(1)
8337.001	**	Contributions from Kuwait, Host Nation Support for U.S. Relocation Activities	10 U.S.C. 230k
8337.002	**	Earnings on Investments, Host Support for U.S. Relocation Activities	10 U.S.C. 2350k
8337.003	**	Contributions from Japan, Host Nation Support for U.S. Relocation Activities	10 U.S.C. 2350k
8337.004	**	Contributions from South Korea, Host Nation Support for U.S. Relocation Activities	10 U.S.C. 2350k

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

8337.005	**	Contributions from Qatar, Host Nation Support for U.S. Relocation Activities	10 U.S.C. 2350k
8339.001	**	√ Foreign Service National Separation Liability Trust Fund, Library of Congress	22 U.S.C. 4012a
8340.001	**	√ Foreign Service National Separation Liability Trust Fund, State	22 U.S.C. 4012a
8342.001	**	√ Foreign National Employee Separation Liability Fund, Agency for International Development	22 U.S.C. 4012a
8345.001	**	√ Foreign Service National Separation Liability Trust Fund, Peace Corps	22 U.S.C. 4012a
8347.001	**	√ Foreign Service National Separation Liability Trust Fund, U.S. Travel and Tourism Administration, Commerce	22 U.S.C. 4012a
8356.001	**	√ Donations and Contributed Funds to the National Biological Survey	16 U.S.C. 661(3)
8358.001	**	Contributions From Japan, Support for U.S. Relocation to Guam Activities, Defense	P.L. 110-417, 122 Stat. 4730 and 10 U.S.C. 2350k
8358.002	**	Earnings on Investments, Support for U.S. Relocation to Guam Activities, Defense	P.L. 110-417, 122 Stat. 4730 and 10 U.S.C. 2350k
8360.001	**	√ Gifts and Donations, Federal Law Enforcement Training Center	42 U.S.C. 3771
8361.001	**	√ Gifts and Donations, Bureau of Indian Affairs	25 U.S.C. 451
8365.001	**	√ Awards of Indian Claims, Indian Tribal Funds	31 U.S.C. 1321
8365.002	**	Earnings on Investments, Indian Tribal Funds	31 U.S.C. 1321
8365.013	**	√ Eastern Indian Land Claims, Maine	31 U.S.C. 1321
8365.022	**	√ Interest, Other	31 U.S.C. 1321
8365.031	**	Fines, Penalties, and Forfeitures, Indian Tribal Funds	31 U.S.C. 1321
8365.032	**	√ Other Proprietary Receipts, Indian Tribal Funds	31 U.S.C. 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
8367.001	**	√ Gifts and Donations, Bureau of Indian Affairs and Bureau of Indian, Interior	25 U.S.C. 5341
8368.001	**	√ Payment from the General Fund, Navajo Rehabilitation Trust Fund, Bureau of Indian Affairs	25 U.S.C. 640D-30
8368.002	**	Earnings and Investment, Navajo Rehabilitation Trust Fund, Bureau of Indian Affairs	25 U.S.C. 640D-30
8368.003	**	√ Surface and Mineral Royalties, Navajo Rehabilitation Trust Fund, Bureau of Indian Affairs	25 U.S.C. 640D-30
8369.001	**	√ Gifts and Bequest, Take Pride in American, Interior	16 U.S.C. 4601
8369.002	**	Earnings on Investments, Take Pride in America, Interior	16 U.S.C. 4601
8371.001	**	√ International Highway Transportation Outreach Program, Federal Highway Administration, Transportation	23 U.S.C. 325(c)
8501.001	**	√ Gifts and Bequests, Departmental Management	15 U.S.C. 1522
8501.002	**	Earnings on Investments, Gifts and Bequests, Departmental Management	15 U.S.C. 1524
8502.000	**	√ United States Dollars Advanced from Foreign Governments for Technical Assistance	22 U.S.C. 2761, 2762
8502.001	**	√ Technical Assistance, United States Dollars Advanced From Foreign Governments, Federal Highway Administration, Transportation	22 U.S.C. 2761-2762
8503.001	**	√ Gifts and Bequests, Maritime Administration	15 U.S.C. 1522
8503.002	**	Earnings on Investments, Gifts and Bequests, Maritime Administration	15 U.S.C. 1525
8505.001	**	√ Foreign Service National Separation Liability Trust Fund, Foreign Agriculture Service, Department of Agriculture	P.L. 102-138, 105 Stat. 6
8510.001	**	√ Contributions to the Administration on Aging Gift Fund	42 U.S.C. 3014
8511.001	**	√ Contributions to the Indian Health Service Gift Fund	42 U.S.C. 238
8511.002	**	Earnings and Investments, Indian Health Service Gift Fund	42 U.S.C. 238
8512.001	**	√ Contributions to the Agency for Healthcare Research and Quality Gift Fund	42 U.S.C. 238
8512.002	**	Earnings and Investments, Agency for Healthcare Research and Quality Gift Fund	42 U.S.C. 238
8513.001	**	√ Contributions to the Substance Abuse and Mental Health Administration Gift Fund	42 U.S.C. 238

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

8513.002	**	Earnings and Investments, Substance Abuse and Mental Health Administration Gift Fund	42 U.S.C. 238
8514.001	**	✓ Contributions to the Office of the Secretary Gift Fund	42 U.S.C. 238
8514.002	**	Earnings and Investments, Office of the Secretary Gift Fund	42 U.S.C. 238
8522.001	**	Fines and Gifts, Naval Home	24 U.S.C. 419
8522.002	**	Earnings on Investments, Armed Forces Retirement Home	24 U.S.C. 419
8522.003	**	Fines and Gifts, Soldiers Home	24 U.S.C. 419
8522.004	**	✓ Fees Paid by Residents, Naval Home	24 U.S.C. 419
8522.005	**	✓ Fees Paid by Residents, Soldiers Home	24 U.S.C. 419
8522.006	**	✓ Land Sales, Armed Forces Retirement Home	24 U.S.C. 419
8522.008	**	✓ General Fund Payment to the Armed Forces Retirement Home	24 U.S.C. 419, 104 Stat. 1730
8524.002	**	✓ Federal Payment, Capital Magnet Fund, Departmental Offices, Treasury	P.L. 111-117, 123 Stat. 3163
8524.003	**	✓ Payment From the Community Development Financial Institutions Fund, Departmental Offices, Treasury	P.L. 111-117, 123 Stat. 3163
8524.004	**	✓ Affordable Housing Allocations, Capital Magnet Fund, Departmental Offices, Treasury	P.L. 110-289, 122 Stat. 2723; 12 U.S.C. 4569
8533.001	**	✓ Deposits, General Gift Fund, USCG, Homeland Security	10 U.S.C. 2601
8533.002	**	Earnings on Investments, General Gift Fund, USCG, Homeland Security	10 U.S.C. 2601
8547.001	**	✓ Special Studies, Services and Projects, Maritime Administration	15 U.S.C. 1526
8548.001	**	✓ Gifts and Bequests, Office of the Secretary, Transportation	49 U.S.C. 326
8548.002	**	Earnings on Investments, Gifts and Bequest, Office of the Secretary, Transportation	49 U.S.C. 326
8550.001	**	Gifts and Donations, Endeavor Teacher Fellowship Trust	42 U.S.C. 2467a
8550.002	**	Interest on Investments, Endeavor Teacher Fellowship Trust	42 U.S.C. 2467a
8550.003	**	✓ Transfer from NASA Gifts	42 U.S.C. 2467a
8558.001	**	✓ Foreign Service National Separation Liability Trust Fund, Animal and Plant Health Inspection Service, Agriculture	P.L. 102-138, 195 Stat. 672 Sec.151
8559.001	**	✓ Payment from Commodity Credit Corporation Fund, Emergency Citrus Disease Research and Development Trust Fund, National Institute of Food and Agriculture, Agriculture	P.L. 115-334 Sec. 12605
8562.001	**	✓ Contributed Funds, Geological Survey	43 U.S.C. 50
8563.001	**	Funds Contributed for the Advancement of the Indian Race, Bureau of Indian Affairs	25 U.S.C. 451
8563.002	**	Earnings on Investments, Funds Contributed for Advancement of the Indian Race	25 U.S.C. 451
8563.022	**	✓ Interest, Other, Deposits, Funds Contributed for the Advancement of the Indian Race	25 U.S.C. 451
8565.001	**	✓ Receipts, Trustee, Alaska Townsites, Bureau of Land Management	31 U.S.C. 1321
8569.001	**	✓ Contributions, American Battle Monuments Commission	36 U.S.C. 128
8569.002	**	Interest on Investments, American Battle Monuments Commission	36 U.S.C. 128
8575.001	**	✓ Advances for Cooperative Work, Energy	31 U.S.C. 1321
8576.001	**	✓ Gifts and Donations, Energy	91 Stat. 601, Sec. 652
8576.003	**	✓ National Historical Park Collections, Gifts and Donations, Energy	16 U.S.C. 410uuu(f)(5)(C)
8581.001	**	✓ General Fund Payment, Trade Enforcement Trust Fund, Office of the U.S. Trade Representatives	P.L. 114-125, 130 Stat. 192-193
8581.002	**	Earning, on Investments, Trade Enforcement Trust Fund, Office of the U.S. Trade Representatives	P.L. 114-125, 130 Stat. 192-193
8585.001	**	Receipts, Violent Crime Reduction Trust Fund	40 U.S.C. 14211
8609.001	**	✓ Deposits, First Responder Network Authority Gifts, Donations, and Bequests Trust Fund, Commerce	P.L. 112-96, Sec. 6206(a)
8615.001	**	✓ General Fund Payments, Morris K. Udall and Stewart L. Udall Foundation	20 U.S.C. 5606
8615.002	**	Interest on Investments, Morris K. Udall and Stewart L. Udall Foundation	20 U.S.C. 5606
8615.003	**	✓ Donations, Morris K. Udall and Stewart L. Udall Foundation	20 USC 5603 & 20 USC 5608

✓ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

8616.001	**	√ Gifts and Donations, Office of Refugee Resettlement, Administration for Children and Families, Health and Human Services	8 U.S.C. 1522(a)(4)(A)
8625.001	**	Administrative and Civil Penalties, Gulf Coast Restoration Trust Fund	P.L. 112-141, Sec. 1602
8625.002	**	Earnings on Investments, Gulf Coast Restoration Trust Fund	P.L. 112-141, Sec. 1602
8627.001	**	√ Payment to the Yankton Sioux Tribe Development Trust Fund, Bureau of the Fiscal Service, Treasury	P.L. 107-331, 116 Stat. 2839, Sec. 204
8627.002	**	√ Earnings on Investments, Yankton Sioux Tribe Development Trust Fund, Bureau of the Fiscal Service, Treasury	P.L. 107-331, 116 Stat. 2839, Sec. 204
8632.001	**	√ Deposits, Equipment, Supplies, etc., for Cooperative Countries, Federal Highway Administration	23 U.S.C. 212
8634.001	**	√ Payment From The General Fund, National Surface Transportation and Innovative Finance Bureau Highway Trust Fund Account, Upward Reestimates, Transportation	49 U.S.C. 116(h); 2 U.S.C. 661c(f)
8716.001	**	√ Deposits, Navy General Gift Fund	10 U.S.C. 2601
8716.002	**	Earnings on Investments, Navy General Gift Fund	10 U.S.C. 2601
8721.001	**	√ Payments from Lessee, Heritage Center for the National Museum of the United States Army	10 USC 7772(e)(f)
8723.001	**	√ Profits from Sale of Ships Stores, Navy	10 U.S.C. 7220, 7605
8723.003	**	Gifts and Bequests, Ships Stores Profit, Navy	10 U.S.C. 8620
8730.001	**	√ Contributions to United States Naval Academy Museum Fund	10 U.S.C. 6975
8730.002	**	Earnings on Investments, United States Naval Academy Museum Fund	10 U.S.C. 6975
8733.001	**	√ Contributions to United States Naval Academy General Gift Fund	10 U.S.C. 6973
8733.002	**	Earnings on Investments, United States Naval Academy General Gift Fund	10 U.S.C. 6973
8733.003	**	Proceeds from the Sale of the Property, United States Naval Academy Museum Fund	10 U.S.C. 8473
8741.001	**	√ Miscellaneous Contributed Funds, Environmental Protection Agency	33 U.S.C. 1155
8789.001	**	Proceeds of Sales of Unclaimed, Abandoned, and Seized Goods, United States Customs Service	19 U.S.C. 1491, 1493
8790.001	**	√ Gifts and Bequests, Treasury	31 U.S.C. 321
8790.002	**	Earnings on Investments, Gifts and Bequests, Treasury	31 U.S.C. 321
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 U.S.C. 809, 1046
8821.002	**	Earnings on Investments, Unconditional Gift Fund, General, State	22 U.S.C. 2697(b)
8822.001	**	√ Conditional Gift Fund, General, State	22 U.S.C. 809, 1046
8822.002	**	Earnings on Investments, Conditional Gift Fund, General, State	22 U.S.C. 809, 1046
8822.003	**	√ Federal Payment, Conditional Gift Fund, General, State	22 U.S.C. 809, 1046
8824.001	**	√ Gifts and Donations, Agency for International Development\	22 U.S.C. 2395(d)
8861.001	**	Transfer from General Fund, Inland Waterways Revenue Act Taxes, Inland Waterways Trust Fund	26 U.S.C. 9506
8861.002	**	Earnings on Investments, Inland Waterways Trust Fund	26 U.S.C. 9506
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 U.S.C. 9505
8863.002	**	Earnings on Investments, Harbor Maintenance Trust Fund	26 U.S.C. 9505
8863.003	**	√ Transfer of Tolls from the Great Lakes St. Lawrence Seaway Development Corporation, Harbor Maintenance Trust Fund	26 U.S.C. 9505
8870.001	**	√ Payments to Donor Ports via USACE O&M, Harbor Maintenance Fee Collection, U.S. Customs and Border Protection, Homeland	33 USC 2238c
8888.001	**	√ Deposits, Patients' Benefit Fund, National Institutes of Health	42 U.S.C. 219
8888.002	**	Earnings on Investments, Patients' Benefit Fund, National Institutes of Health	42 U.S.C. 219

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended

8889.001	**	√ Deposits, Patients' Benefit Fund, Public Health Service Hospitals, Health Resources and Services Administration	42 U.S.C. 219
8889.002	**	Earnings on Investments, Patients' Benefit Fund, Public Health Service Hospital	42 U.S.C. 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, Army General Gift Fund	10 U.S.C. 2601
8927.002	**	Earnings on Investments, Army General Gift Fund	10 U.S.C. 2601
8928.001	**	√ Deposits, Air Force General Gift Fund	10 U.S.C. 2601
8928.002	**	Earnings on Investments, Air Force General Gift Fund	10 U.S.C. 2601
8960.001	**	√ Donations to National Science Foundation	42 U.S.C. 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 U.S.C. 2486c
8978.001	**	√ Donations, Science, Space and Technology Education Trust Fund	42 U.S.C. 2467
8978.002	**	Earnings on Investments, Science, Space and Technology Education Trust Fund	42 U.S.C. 2467
8980.001	**	Gifts and Donations, National Aeronautics and Space Administration	42 U.S.C. 2473
8981.001	**	√ Gifts and Contributions, Corporation for National and Community Service	42 U.S.C. 5042(5)

√ Distributed offsetting receipts

\* Identifies Capital Transfer Account

\*\* Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended