

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

Account Number and Title:				101000	Fund Balance With Treasury				
Debit					Credit				
A104	A410	B125	C146	C614	A112	A464	B110	B139	D436
A105	A418	B127	C149	C615	A132	A466	B111	B143	D437
A110	A420	B135	C151	C616	A133	A469	B112	B150	D438
A133AP	A436	B150R	C153	C618	A134	A476	B113	B151	D502
A147	A438	B602	C154	C619	A135AP	A477	B114	B160	D506
A155	A444	C103	C155	C621	A136	A478	B115	B160AP	D507
A156	A446	C106	C156	C622	A141	A484	B116	B162	D622
A157	A448	C107	C158	C624	A144	A486	B118	B162AP	E509
A168	A450	C108	C171	C626	A145	A488	B119	B163	F106
A170	A460	C109	C172	C627	A146	A490	B120	B163AP	F108
A171	A462	C111	C176	C628	A160	A491	B121	B165	F110
A175	A467	C112	C182	C630	A169	A492	B121AP	B166	F119
A181	A472	C114	C185	C636	A180	A504	B122	B202	F120
A184	A474	C116	C186	C638	A183	A512	B124	B308	F121
A185	A475	C117	C188	C640	A185AP	A513	B124AP	C149AP	F122
A186	A480	C120	C189	C646	A189	A514	B126	C151AP	F124
A188	A482	C121	C190	C647	A207	A518	B126AP	C153AP	F127
A189AP	A492R	C122	C196	C702	A210	A526	B128	C163	F128AP
A195	A493	C123	C200	C704	A224	A530	B128AP	C406	F146
A198	A502	C124	C202	C706	A404	A538	B129	C408	F148
A199AP	A503	C125	C204	C708	A406	A542	B130	C432	F311
A200	A506	C128	C413	D108	A412	A712	B131	C452AP	H200
A201	A508	C130	C452	D308AP	A414	B102	B132	C456	H412
A202	A510	C132	C453	D310	A417	B103	B132AP	C457	H420
A203	A511	C134	C454	D504	A430	B104	B133	C458	H424
A209	A522	C135	C602	F107	A432	B105	B135AP	C780	H428
A212	A524	C136	C603	F108R	A434	B106	B136	D122	H430
A220	A528	C137	C604	H100	A440	B107	B137	D126	H442
A223AP	A530R	C138	C605	H400	A442	B108	B137AP	D149AP	
A225	A531	C139	C606	H406	A452	B109	B138	D306	
A231	A536	C140	C607	H422					
A236	A540	C141	C608	H426					
A237AP	A708	C141AP	C610	H444					
A238	B121AP	C143	C611	H448					
A408	B123	C145	C612						

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**U.S. Standard General Ledger
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Account Number and Title:			109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer					
Debit					Credit				
A196AP	A197	A215	A224	A226	A198	A214	A227		
					A199AP	A225	F311		

Account Number and Title:			111000	Undeposited Collections					
Debit					Credit				
C144	C169	C174	D310	D556	C144R	C171	C176	D306	

Account Number and Title:			112000	Imprest Funds					
Debit					Credit				
D310	D502				D306	D504			

Account Number and Title:			112500	U.S. Debit Card Funds					
Debit					Credit				
D502					B309	B606			

Account Number and Title:			113000	Funds Held Outside of Treasury - Budgetary					
Debit					Credit				
A230	B150	C752	C755		A231	B152	D306		
A250	C750	C753	D310		B150R	B154	H200		
A251	C751	C754	H100						

Account Number and Title:			113500	Funds Held Outside of Treasury - Non-Budgetary					
Debit					Credit				
C108	C150	H100			D506	H200			

Account Number and Title:			113510	Restricted Cash Held Outside of Treasury - Non-Budgetary					
Debit					Credit				
C108	C150				D506				

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**U.S. Standard General Ledger
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Account Number and Title:			119000	Other Cash					
Debit					Credit				
C108	C150	D310	H100		B140	D306	D506	H200	

Account Number and Title:			119090	Other Cash - International Monetary Fund					
Debit					Credit				
					H434				

Account Number and Title:			119305	International Monetary Fund - Letter of Credit					
Debit					Credit				
H412	H430				H410	H450			

Account Number and Title:			119306	International Monetary Fund - Receivable/Payable Currency Valuation Adjustment					
Debit					Credit				
H436	H450				H402				

Account Number and Title:			119307	International Monetary Fund - Dollar Deposits With the IMF					
Debit					Credit				
H434									

Account Number and Title:			119309	International Monetary Fund - Currency Holdings					
Debit					Credit				
H410	H432	H438			H412	H436	H440		

Account Number and Title:			119333	International Monetary Fund - Reserve Position					
Debit					Credit				
H412					H432				

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**U.S. Standard General Ledger
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Account Number and Title:		119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)						
Debit					Credit				
B141	C150	D595	D616		B446	D306	D602	D606	H200
C119	D310	D604	H100						

Account Number and Title:		119500	Other Monetary Assets						
Debit					Credit				
C150	D310	H100			D306	H200			

Account Number and Title:		120000	Foreign Currency						
Debit					Credit				
B140	C194	D574	D579	H100	B142	D306	D576	D600	
C192	D310	D578	D603		C440	D572	D579R	H200	

Account Number and Title:		120500	Foreign Currency Denominated Equivalent Assets						
Debit					Credit				
B144	C115	C157	D575	D600	B146	C126	D573		

Account Number and Title:		120900	Uninvested Foreign Currency						
Debit					Credit				
C113	C126	C127	C600	C601	B144	B153			

Account Number and Title:		123000	Foreign Currency Held Outside Of Treasury - Budgetary						
Debit					Credit				
B150	D310				B150R	B154	D306		

Account Number and Title:		123500	Foreign Currency Held Outside Of Treasury - Non-Budgetary						
Debit					Credit				
C108	C150				D506				

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**U.S. Standard General Ledger
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Account Number and Title:				131000	Accounts Receivable				
Debit					Credit				
A489	B108AP	C416	C610	D578	A195	A557	C138	C178	D408
A498	C402	C420	C644	E604	A499	C106	C139	C186	D576
A543	C403	C422	C648	F144AP	A502	C109	C140	C194	E508
A547	C404AP	C425	C650	H100	A541	C130	C141AP	C413	F144
A551AP	C406	C428	D128		A545	C136	C143	C647	H200
A558	C412	C430	D130		A549AP	C137	C146	D306	
A714	C414	C438	D310						
B104AP	C415	C440	D437						

Account Number and Title:			131900		Allowance for Loss on Accounts Receivable				
Debit					Credit				
D306	D402R	D408	E508		D310	D404	D420	E604	
					D402	D405	D424		

Account Number and Title:			132000		Funded Employment Benefit Contributions Receivable				
Debit					Credit				
A715	C420	D310	E604	H100	A195	C185	E508		
C416	C422	D437	F144AP		C109	D306	H200		

Account Number and Title:				132100	Unfunded FECA Benefit Contributions Receivable					
Debit					Credit					
C421										

Account Number and Title:				132500	Taxes Receivable				
Debit					Credit				
C402	C404AP	C422	D310	E604	C141AP	C143	D306	D410	E508

Account Number and Title:			132900	Allowance for Loss on Taxes Receivable					
Debit					Credit				
D306	D402R	D410	E508		D310	D402	D404	D424	E604

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**U.S. Standard General Ledger
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Account Number and Title:					133000 Receivable for Transfers of Currently Invested Balances				
Debit					Credit				
A161	A177	A516	D310		A135AP	A181	A442	A524	F123AP
A173	A416	A532	E604		A157	A420	A452	A536	
					A165	A422	A518	D306	
					A175	A440	A519	E508	

Account Number and Title:					133500 Expenditure Transfers Receivable				
Debit					Credit				
A428	A489	A543	D144	E604	A456	A502	A552	D306	
A458	A498	A553	D310		A499	A541	D144R	E508	

Account Number and Title:					134000 Interest Receivable - Not Otherwise Classified				
Debit					Credit				
C402	C420	C437AP	E604		A195	C109	C143	C162	D416
C404AP	C422	D310	F144AP		A250	C140	C146	C163	E508
C416	C435	D437	H100		A251	C141AP	C161	D306	H200

Account Number and Title:					134100 Interest Receivable - Loans				
Debit					Credit				
B104AP	C416	C428	D310	F144AP	A195	C140	C161	C444	D416
C402	C420	C435	D437	H100	A250	C141AP	C162	C614	D426
C404AP	C422	C437AP	E604		A251	C143	C163	D306	E508
					C109	C146	C409	D414	H200

Account Number and Title:					134200 Interest Receivable - Investments				
Debit					Credit				
B124AP	B153	C416	C423	D437	A195	C126	C146	C454	D416
B126AP	B160AP	C417	C450	E604	A250	C127	C156	C455	E508
B128AP	B162AP	C418	C456	F144AP	A251	C140	C417R	C600	H200
B129	B163AP	C419	C457	H100	C109	C141AP	C452	C601	
B132AP	C402	C420	C458		C113	C143	C453	D306	
B133	C404AP	C422	D310						

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Account Number and Title:			134300	Interest Receivable - Taxes					
Debit					Credit				
C402	C416	C422	D437	F144AP	A195	C109	C143	D416	
C404AP	C420	D310	E604	H100	A250	C140	C146	E508	
					A251	C141AP	D306	H200	

Account Number and Title:			134400	Interest Receivable on Special Drawing Rights (SDR)					
Debit					Credit				
D612	D614				C146	D616			

Account Number and Title:			134500	Allowance for Loss on Interest Receivable - Loans					
Debit					Credit				
D306	D416	D426	E508		D310	D404	D420	D424	E604

Account Number and Title:			134600	Allowance for Loss on Interest Receivable - Investments					
Debit					Credit				
D306	D416	E508			D310	D404	D420	D424	E604

Account Number and Title:			134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified					
Debit					Credit				
D306	D416	E508			D310	D404	D420	D424	E604

Account Number and Title:			134800	Allowance for Loss on Interest Receivable - Taxes					
Debit					Credit				
D306	D416	E508			D310	D404	D420	D424	E604

Account Number and Title:			134900	Interest Receivable on Uninvested Funds					
Debit					Credit				
C402	C416	C422	F144AP		A195	C109	C140	C146	
C404AP	C420	D437							

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Account Number and Title:		135000	Loans Receivable						
Debit					Credit				
B104AP	C409	C432	D437		C109	C161	C180	D412	D442
C152	C428	C616	E604		C148	C162	C614	D414	E508
C408	C431	D310	H100		C149	C163	D306	D426	H200

Account Number and Title:		135090	Loans Receivable - International Monetary Fund						
Debit					Credit				
H442					H444				

Account Number and Title:		135100	Capitalized Loan Interest Receivable - Non-Credit Reform						
Debit					Credit				
C444	H100				C151	H200			

Account Number and Title:		135900	Allowance for Loss on Loans Receivable						
Debit					Credit				
C180	D306	D412	E508		D310	D404	E604		

Account Number and Title:		135990	Allowance for Loss on Loans Receivable - International Monetary Fund						
Debit					Credit				
H444	H446				H449				

Account Number and Title:		136000	Penalties and Fines Receivable - Not Otherwise Classified						
Debit					Credit				
C402	C416	C422	D437	F144AP	A195	C141AP	C146	D406	H200
C404AP	C420	D310	E604	H100	C109	C143	D306	E508	

Account Number and Title:		136100	Penalties and Fines Receivable - Loans						
Debit					Credit				
C402	C416	C422	D437	F144AP	A195	C146	D406	H200	
C404AP	C420	D310	E604	H100	C109	D306	E508		

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Account Number and Title:		136300	Penalties and Fines Receivable - Taxes						
Debit					Credit				
C402	C416	C422	D437	F144AP	A195	C141AP	C146	D406	H200
C404AP	C420	D310	E604	H100	C109	C143	D306	E508	

Account Number and Title:		136500	Allowance for Loss on Penalties and Fines Receivable - Loans						
Debit					Credit				
D306	D406	E508			D310	D420	D424	E604	

Account Number and Title:		136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified						
Debit					Credit				
D306	D406	E508			D310	D420	D424	E604	

Account Number and Title:		136800	Allowance for Loss on Penalties and Fines Receivable - Taxes						
Debit					Credit				
D306	D406	E508			D310	D420	D424	E604	

Account Number and Title:		137000	Administrative Fees Receivable - Not Otherwise Classified						
Debit					Credit				
C402	C416	C422	D437	F144AP	A195	C141AP	C146	D407	H200
C404AP	C420	D310	E604	H100	C109	C143	D306	E508	

Account Number and Title:		137100	Administrative Fees Receivable - Loans						
Debit					Credit				
B104AP	C416	C428	E604		A195	C141AP	C146	D407	H200
C402	C420	D310	F144AP		C109	C143	D306	E508	
C404AP	C422	D437	H100						

Account Number and Title:		137300	Administrative Fees Receivable - Taxes						
Debit					Credit				
C402	C416	C422	D437	F144AP	A195	C141AP	C146	D407	H200
C404AP	C420	D310	E604	H100	C109	C143	D306	E508	

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Account Number and Title:			137400	Criminal Restitution Receivable					
Debit					Credit				
C402	C420	D310	F144AP		A195	C141AP	C146	D406	
C404AP	C422	D437			C109	C143	D306		

Account Number and Title:			137500	Allowance for Loss on Administrative Fees Receivable - Loans					
Debit					Credit				
D306	D407	E508			D310	D420	D424	E604	

Account Number and Title:			137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified					
Debit					Credit				
D306	D407	E508			D310	D420	D424	E604	

Account Number and Title:			137800	Allowance for Loss on Administrative Fees Receivable - Taxes					
Debit					Credit				
D306	D407	E508			D310	D420	D424	E604	

Account Number and Title:			137900	Allowance for Loss on Criminal Restitution Receivable					
Debit					Credit				
D306	D406				D310	D404			

Account Number and Title:			138000	Loans Receivable - Troubled Assets Relief Program					
Debit					Credit				
C408	C433	C446	D310	E604	C107	C153	D306	D413	E508

Account Number and Title:			138100	Interest Receivable - Loans - Troubled Assets Relief Program					
Debit					Credit				
C420	C436	E604			C107	C143	D306	E508	
C434	D310	F144AP			C141AP	C446	D415		

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**U.S. Standard General Ledger
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Account Number and Title:				138400	Interest Receivable - Foreign Currency Denominated Assets				
Debit					Credit				
B144	C420	F144AP			C115	C126	C157		

Account Number and Title:				138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program				
Debit					Credit				
D306	D402R	D415	E508		C434	D310	D402	D424	E604

Account Number and Title:				138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program				
Debit					Credit				
D306	D413	E118	E508		C103	C118	C438	E604	
					C107	C433	D310		

Account Number and Title:				139000	Appropriated Dedicated Collections Receivable				
Debit					Credit				
A184									

Account Number and Title:				139900	Allowance for Subsidy				
Debit					Credit				
C163	D149	D414	E118		A202AP	C103	C163	C428	E604
C612	D150AP	D437	E508		A204	C109	C412	C438	
D147	D306	D580			B104AP	C118	C413	D310	

Account Number and Title:				141000	Advances and Prepayments				
Debit					Credit				
A496	A550	B410	D310		A494	A548	C112	D306	
A497	B308	D115	H100		A495	B414	C130	H200	
A509	B309	D122			A507	B604	D130		

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Account Number and Title:			151100	Operating Materials and Supplies Held for Use					
Debit					Credit				
B402	D106	D310	D545	E602	B108AP	C646	D115	D542	E510
B406	D107	D526AP	D546	E606	C132	C648	D306	D544	E602
B604	D126	D530	D566R		C134	D102	D308AP	D566	
C164	D134	D540	D569		C414	D108	D418	D568	
					C644	D110	D540R	E406	

Account Number and Title:			151200	Operating Materials and Supplies Held in Reserve for Future Use					
Debit					Credit				
B402	D106	D310	D566R		B108AP	D102	D306	D542	E510
B406	D107	D540	D569		C132	D108	D308AP	D546	
B604	D126	D544	E602		C134	D110	D418	D566	
C164	D134	D545	E606		C414	D115	D540R	D568	

Account Number and Title:			151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable					
Debit					Credit				
D310	D542	E602	E606		C626	D306	D546		
					C644	D418	E510		

Account Number and Title:			151400	Operating Materials and Supplies Held for Repair					
Debit					Credit				
D310	D526	D540	E602	E606	D306	D530	D542		
					D526AP	D540R	E510		

Account Number and Title:			151600	Operating Materials and Supplies in Development					
Debit					Credit				
B402	D106	D134	E602		B108AP	C644	D108	D308AP	E510
B406	D107	D310	E606		C132	C646	D110	D418	E602
B604	D126	D514			C134	C648	D115	D542	
					C414	D102	D306	D545	

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Account Number and Title:		151900	Operating Materials and Supplies - Allowance						
Debit					Credit				
C644	C648	D528R	E510		D310	D528	D540	E606	
C646	D306	D540R							

Account Number and Title:		152100	Inventory Purchased for Resale						
Debit					Credit				
B402	D106	D310	D566R		B108AP	C646	D115	D522	D566
B406	D107	D522R	D569		C132	C648	D306	D523	D568
B430	D126	D524R	E602		C134	D102	D308AP	D524	E408
B604	D134	D540	E606		C414	D108	D418	D534	E510
					C644	D110	D428	D540R	E602

Account Number and Title:		152200	Inventory Held in Reserve for Future Sale						
Debit					Credit				
B402	D106	D134	E602		B108AP	C414	D110	D308AP	D523
B406	D107	D310	E606		C132	D102	D115	D428	E510
B604	D126	D522			C134	D108	D306	D522R	

Account Number and Title:		152300	Inventory Held for Repair						
Debit					Credit				
C430	D524	D540	E414	E606	D306	D523	D536	E510	
D310	D534	E412	E602		D428	D524R	D540R		

Account Number and Title:		152400	Inventory - Excess, Obsolete, and Unserviceable						
Debit					Credit				
D310	D523	E602	E606		C626	D306	D428		
					C644	D418	E510		

Account Number and Title:		152500	Inventory - Raw Materials						
Debit					Credit				
B402	C164	D126	E602		B108AP	C644	D108	D308AP	E406
B406	D106	D134	E606		C132	C646	D110	D418	E510
B604	D107	D310			C134	C648	D115	D428	
					C414	D102	D306	D516	

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Account Number and Title:				152600	Inventory - Work-in-Process				
Debit					Credit				
B402	D126	D514	E404		B108AP	C644	D108	D418	E406
D106	D134	D516	E602		C132	C646	D110	D428	E510
D107	D310	E114	E606		C134	C648	D306	D520	
					C414	D102	D308AP	E116	

Account Number and Title:				152700	Inventory - Finished Goods				
Debit					Credit				
B402	D106	D310	D540		B108AP	C646	D115	D522	D540R
B406	D107	D520	E114		C132	C648	D306	D523	E116
B604	D126	D522R	E602		C134	D102	D308AP	D524	E406
C164	D134	D524R	E606		C414	D108	D418	D534	E408
					C644	D110	D428	D538	E510

Account Number and Title:				152900	Inventory - Allowance				
Debit					Credit				
C644	D306	D538	E109R		C430	D532	E410		
C646	D418	D540R	E510		D310	D540	E606		
C648	D428	E109							

Account Number and Title:				153100	Seized Monetary Instruments				
Debit					Credit				
C166	D310	E606			C170	C174R	D306	D555	E510

Account Number and Title:				153200	Seized Cash Deposited				
Debit					Credit				
C170	D310				D306	D506	D588		

Account Number and Title:				154100	Forfeited Property Held for Sale				
Debit					Credit				
B432	C178	D554			C636R	C646	D418	D558	
B434	D310	E606			C638	C648	D430	D562	
					C644	D306	D556	E510	

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

Account Number and Title:		154200	Forfeited Property Held for Donation or Use						
Debit					Credit				
D310	D558	D562	E606		D306	D430	D560	E504	E510

Account Number and Title:		154900	Forfeited Property - Allowance						
Debit					Credit				
B130	C646	D306	D430		D310	E418	E606		
C644	C648	D418	E510						

Account Number and Title:		155100	Foreclosed Property						
Debit					Credit				
B116	C161	C163	D426	E606	C109	C614	C628	E510	
B428	C162	D310	D437		C612	C616	D306		

Account Number and Title:		155900	Foreclosed Property - Allowance						
Debit					Credit				
B114	D306	E510			D310	D426	D518	E606	

Account Number and Title:		156100	Commodities Held Under Price Support and Stabilization Support Programs						
Debit					Credit				
B402	B604	D106	D126	D310	B108AP	C642	D102	D306	E408
B406	C180	D107	D134	E606	C132	C644	D108	D308AP	E506
					C134	C646	D110	D418	E510
					C414	C648	D115	D432	

Account Number and Title:		156900	Commodities - Allowance						
Debit					Credit				
C642	C646	D306	D432		D310	D564	E606		
C644	C648	D418	E510						

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

Account Number and Title:			157100	Stockpile Materials Held in Reserve					
Debit					Credit				
B402	B604	D107	D134	E606	B108AP	C414	D110	D308AP	D552
B406	D106	D126	D310		C132	D102	D115	D548	E416
					C134	D108	D306	D550	E510

Account Number and Title:			157200	Stockpile Materials Held for Sale					
Debit					Credit				
B402	C164	D126	D552		B108AP	C414	D108	D306	D550
B406	D106	D134	E606		C132	C630	D110	D308AP	E408
B604	D107	D310			C134	D102	D115	D548	E510

Account Number and Title:			159100	Other Related Property					
Debit					Credit				
B402	B604	D106	D126	D310	B108AP	C414	C648	D110	D308AP
B406	C164	D107	D134	E606	C132	C644	D102	D115	D418
					C134	C646	D108	D306	E510

Account Number and Title:			159900	Other Related Property - Allowance					
Debit					Credit				
C644	C648	D418			D310	E606			
C646	D306	E510							

Account Number and Title:			161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service					
Debit					Credit				
B124	B143	C148	D591		B141	C123	C603	C608	E512
B126	B146	C452AP	D602		B210	C124	C604	C611	H200
B128	B165	C784	E608		C120	C125	C605	C619	
B132	B166	D310	H100		C121	C431	C606	C621	
					C122	C602	C607	D306	

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

Account Number and Title:			161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service					
Debit					Credit				
C124	C606	C608	C621	E512	B128	B166	D310	E608	H100
C125	C607	C611	D306	H200					

Account Number and Title:			161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service					
Debit					Credit				
B126	B165	D310	E608	H100	C122	C602	C604	C619	E512
					C123	C603	C605	D306	H200

Account Number and Title:			161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service					
Debit					Credit				
C122	C603	C619	E608		C124	C607	C621	E117R	H200
C123	C604	E117	H100		C125	C608	D306	E512	
C602	C605	E512			C606	C611	D310	E608	

Account Number and Title:			161800	Market Adjustment - Investments					
Debit					Credit				
D310	E512	E608	H100		D306	D589	E512	E608	H200

Account Number and Title:			162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities					
Debit					Credit				
B124	B132	B166	E608		C120	C602	C608	C750	D306
B126	B152	D310	H100		C121	C603	C611	C751	D579R
B128	B165	D579			C122	C604	C619	C752	D600
					C123	C605	C621	C753	E512
					C124	C606	C622	C754	H200
					C125	C607	C624	C755	

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

Account Number and Title:			162100		Discount on Securities Other Than the Bureau of the Fiscal Service Securities				
Debit					Credit				
C124	C607	C621	D600		B128	B166	D310	E608	H100
C125	C608	C622	E512						
C606	C611	D306	H200						

Account Number and Title:			162200		Premium on Securities Other Than the Bureau of the Fiscal Service Securities				
Debit					Credit				
B126	B165	D310	E608	H100	C122	C603	C619	D600	
					C123	C604	C624	E512	
					C602	C605	D306	H200	

Account Number and Title:			162300		Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities				
Debit					Credit				
C122	C603	C624	E115	E608	C124	C607	C622	E117R	
C123	C604	C702	E117	H100	C125	C608	C706	E512	
C202	C605	C704	E121		C204	C611	C708	E608	
C602	C619	D310	E512		C606	C621	D306	H200	

Account Number and Title:			163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service					
Debit					Credit				
B128	B166	D310	E608	H100	C128	C618	D306	E512	H200

Account Number and Title:			163100		Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service				
Debit					Credit				
C128	C618	D306	E512	H200	B128	B166	D310	E608	H100

Account Number and Title:			163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service					
Debit					Credit				
D310	E113	E119	E608	H100	C128	C618	D306	E512	H200

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

Account Number and Title:				164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act				
Debit					Credit				
B160	B162	B163			C200	C204	C704	C708	
					C202	C702	C706		

Account Number and Title:				164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act				
Debit					Credit				
B160	B162	B163			C200	C204	C704	C708	
					C202	C702	C706		

Account Number and Title:				164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act				
Debit					Credit				
C204	C706	C708			B163				

Account Number and Title:				164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act				
Debit					Credit				
B162					C202	C702	C704		

Account Number and Title:				165000	Preferred Stock in Federal Government Sponsored Enterprise				
Debit					Credit				
B200					C609				

Account Number and Title:				165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise				
Debit					Credit				
D503					C609	D503R			

Account Number and Title:				165200	Common Stock Warrants in Federal Government Sponsored Enterprise				
Debit					Credit				
B200					C609				

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

Account Number and Title:			165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise					
Debit					Credit				
D503					C609	D503R			

Account Number and Title:			167000	Foreign Investments					
Debit					Credit				
B153	C113	D600			B146	C127	C601		
					C126	C600	D601		

Account Number and Title:			167100	Discount on Foreign Investments					
Debit					Credit				
C423	C601				B153	D600			

Account Number and Title:			167200	Premium on Foreign Investments					
Debit					Credit				
B153	D600				C419	C600			

Account Number and Title:			167900	Foreign Exchange Rate Revalue Adjustments - Investments					
Debit					Credit				
D575	D592	D601			D573	D594	D603		

Account Number and Title:			169000	Other Non-Federal Investments					
Debit					Credit				
B151	D310	E608	H100		C622	C624	D306	E512	H200

Account Number and Title:			171100	Land and Land Rights					
Debit					Credit				
D106	D126	D310	E606	H100	B108AP	C414	D102	D115	E510
D107	D134				C132	C644	D108	D306	H200
					C134	C648	D110	D308AP	

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

Account Number and Title:				171200	Capitalized Improvements to Land				
Debit					Credit				
B402	D106	D134	E606		B108AP	C644	D108	D308AP	H200
B406	D107	D310	H100		C132	C646	D110	D418	
B604	D126	D510			C134	C648	D115	E502	
					C414	D102	D306	E510	

Account Number and Title:				171300	Temporary Land Rights				
Debit					Credit				
B402	B406	B604	C164		C646	D418	E502		

Account Number and Title:				171800	Accumulated Depreciation on Temporary Land Rights				
Debit					Credit				
D418	E502				E120				

Account Number and Title:				171900	Accumulated Depreciation on Capitalized Improvements to Land				
Debit					Credit				
C644	C648	D418	E510		D310	E120	E606		
C646	D306	E502							

Account Number and Title:				172000	Construction-in-Progress				
Debit					Credit				
B402	D106	D134	E606		B108AP	C613	D102	D306	E510
B406	D107	D310	H100		C132	C644	D108	D308AP	H200
B604	D126	D514			C134	C646	D110	D418	
					C414	C648	D115	D510	

Account Number and Title:				173000	Buildings, Improvements, and Renovations				
Debit					Credit				
B402	C164	D126	D510	H100	B108AP	C613	D102	D306	E510
B406	D106	D134	D514		C132	C644	D108	D308AP	H200
B604	D107	D310	E606		C134	C646	D110	D418	
					C414	C648	D115	E502	

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

Account Number and Title:			173900	Accumulated Depreciation on Buildings, Improvements, and Renovations					
Debit					Credit				
C613	C646	D306	E502		D310	E120	E606		
C644	C648	D418	E510						

Account Number and Title:			174000	Other Structures and Facilities					
Debit					Credit				
B402	C164	D126	D510	H100	B108AP	C613	D102	D306	E510
B406	D106	D134	D514		C132	C644	D108	D308AP	H200
B604	D107	D310	E606		C134	C646	D110	D418	
					C414	C648	D115	E502	

Account Number and Title:			174900	Accumulated Depreciation on Other Structures and Facilities					
Debit					Credit				
C613	C646	D306	E502		D310	D434	E120	E606	
C644	C648	D418	E510						

Account Number and Title:			175000	Equipment					
Debit					Credit				
B402	C164	D126	D510	E606	B108AP	C610	D110	D418	
B406	D106	D134	D514	H100	C132	C613	D115	E502	
B604	D107	D310	D560		C134	D102	D306	E510	
					C414	D108	D308AP	H200	

Account Number and Title:			175900	Accumulated Depreciation on Equipment					
Debit					Credit				
C610	D306	E502			D310	E120	E606		
C613	D418	E510							

Account Number and Title:			181000	Assets Under Capital Lease					
Debit					Credit				
D310	D514	E606	H100		B108AP	C414	C648	D308AP	H200
					C132	C610	D108	D418	
					C134	C644	D306	E510	

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

Account Number and Title:			181900	Accumulated Depreciation on Assets Under Capital Lease					
Debit					Credit				
C610	C648	D418			D310	E120	E606		
C644	D306	E510							

Account Number and Title:			182000	Leasehold Improvements					
Debit					Credit				
B402	C164	D126	D510	H100	B108AP	C610	D102	D306	H200
B406	D106	D134	D514		C132	C613	D108	D308AP	
B604	D107	D310	E606		C134	C644	D110	D418	
					C414	C648	D115	E510	

Account Number and Title:			182900	Accumulated Amortization on Leasehold Improvements					
Debit					Credit				
C610	C644	D306	E510		D310	E120	E606		
C613	C648	D418							

Account Number and Title:			183000	Internal Use Software					
Debit					Credit				
B402	C164	D126	D512	H100	B108AP	C414	D102	D115	D418
B406	D106	D134	D514		C132	C610	D108	D306	E510
B604	D107	D310	E606		C134	C613	D110	D308AP	H200

Account Number and Title:			183200	Internal Use Software in Development					
Debit					Credit				
B402	D106	D134	E606		B108AP	C610	D110	D418	
B406	D107	D310	H100		C132	C613	D115	D512	
B604	D126	D514			C134	D102	D306	E510	
					C414	D108	D308AP	H200	

Account Number and Title:			183900	Accumulated Amortization on Internal Use Software					
Debit					Credit				
C610	C613	D306	D418	E510	D310	E120	E606		

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

Account Number and Title:				184000	Other Natural Resources				
Debit					Credit				
B402	C164	D126	E606		B108AP	C414	D108	D306	H200
B406	D106	D134	H100		C132	C613	D110	D308AP	
B604	D107	D310			C134	D102	D115	E510	

Account Number and Title:				184900	Allowance for Depletion				
Debit					Credit				
C613	D306	E510			D310	E120	E606		

Account Number and Title:				189000	Other General Property, Plant, and Equipment				
Debit					Credit				
B402	C164	D126	E606		B108AP	C610	D102	D306	E510
B406	D106	D134	H100		C132	C613	D108	D308AP	H200
B604	D107	D310			C134	C644	D110	D418	
					C414	C648	D115	E502	

Account Number and Title:				189900	Accumulated Depreciation on Other General Property, Plant, and Equipment				
Debit					Credit				
C610	C644	D306	E502		D310	E120	E606		
C613	C648	D418	E510						

Account Number and Title:				192300	Contingent Receivable for Capital Transfers				
Debit					Credit				
D310	E516				D306	D581			

Account Number and Title:				192500	Capital Transfers Receivable				
Debit					Credit				
D310	D581				C196	D306			

Account Number and Title:				193000	Lessor Lease Receivable				
Debit					Credit				
C129	D437				C109	C733			

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

Account Number and Title:		193900	Allowance for Loss on Lease Receivable						
Debit					Credit				
C733	D402R				D402				

Account Number and Title:		195000	Lessee Right-To-Use Lease Asset						
Debit					Credit				
B437	D310	E606			C613	C731	C732	D306	E510

Account Number and Title:		195900	Accumulated Amortization on Lessee Lease Assets						
Debit					Credit				
C613	C731	C732	D306	E510	D310	E127	E606		

Account Number and Title:		198100	Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government						
Debit					Credit				
C133									

Account Number and Title:		199000	Other Assets						
Debit					Credit				
B402	B604	D107	D134	E606	B108AP	C414	D110	D308AP	
B406	D106	D126	D310	H100	C132	D102	D115	E510	
					C134	D108	D306	H200	

Account Number and Title:		199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed						
Debit					Credit				
C613					C615				

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

Account Number and Title:			211000		Accounts Payable				
Debit					Credit				
A492	B120	B408	D308	F128	A492R	B403	B428	D106	E109
A545	B121	B446	D308AP		A501	B405	B430	D107	E204AP
A549AP	B135AP	B450	D506		A503	B406	B436	D109	E412
B110	B137AP	D102	D508		A547	B412	B444	D134	
B115	B210	D110	D618		A551AP	B416	B452	D312	
					B402	B417	C614	D626	

Account Number and Title:				211200	Accounts Payable for Federal Government Sponsored Enterprise				
Debit					Credit				
B110	B120	B135AP	B408		C609	D312			
B115	B121	B137AP	D308						

Account Number and Title:			212000	Disbursements in Transit						
Debit					Credit					
B110	B115	D308			B408	B410	D312			

Account Number and Title:			213000		Contract Holdbacks				
Debit					Credit				
B110	B408	D110	D308AP		B402	D106	D134	D508	
B115	D102	D308			B406	D107	D312		

Account Number and Title:			214000		Accrued Interest Payable - Not Otherwise Classified				
Debit					Credit				
B110	B408	D102	D308	D616	B117	B418	D106	D134	D612
B112	B440	D110	D308AP		B416	B419	D107	D312	D614

Account Number and Title:			214100	Accrued Interest Payable - Loans					
Debit					Credit				
B112	D102	D110	D308	D308AP	B418	D106	D107	D134	D312

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

Account Number and Title:			214200	Accrued Interest Payable - Debt					
Debit					Credit				
B112	D102	D110	D308	D308AP	B418	D106	D107	D134	D312

Account Number and Title:			214900	Accrued Interest Payable on Uninvested Funds					
Debit					Credit				
D308					B112	B418	D312		

Account Number and Title:			215000	Payable for Transfers of Currently Invested Balances					
Debit					Credit				
A160	A424	A446	A523	D308	A163	A426	A521	D312	
A167	A430	A454	A526	E514	A179	A520	A534	E610	
A180	A444	A522	A538						

Account Number and Title:			215500	Expenditure Transfers Payable					
Debit					Credit				
A500R	D141	D308	F123AP		A427	A500	D140	D312	E610
A504	D142	E514							

Account Number and Title:			216000	Entitlement Benefits Due and Payable					
Debit					Credit				
B110	B408	D110	D308AP		B420	D107	D312		
B115	D102	D308			D106	D134	E106		

Account Number and Title:			217000	Subsidy Payable to the Financing Account					
Debit					Credit				
B105	D308	E514			B420	D312	E610		

Account Number and Title:			218000	Loan Guarantee Liability					
Debit					Credit				
B104	B417	D147	D308	E514	B104AP	C118	C427	D312	E610
					C103	C412	C428	D580	
					C117	C413	C438	E122	

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

Account Number and Title:				219000	Other Liabilities With Related Budgetary Obligations				
Debit					Credit				
B110	B408	D110	D308AP		B402	D106	D112	D312	E108
B115	D102	D308			B416	D107	D134	E102	

Account Number and Title:				219100	Liability for Employer Benefits and Claims Incurred but Not Reported				
Debit					Credit				
D102	D110	D308	D308AP		B402	D106	D134	E102	
					B420	D107	D312		

Account Number and Title:				219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks				
Debit					Credit				
					D591				

Account Number and Title:				219300	Allocation of Special Drawing Rights (SDRs)				
Debit					Credit				
D610					D595	D608			

Account Number and Title:				220000	Liability for Unpaid Insurance Claims				
Debit					Credit				
B110	B115	B408	D308		B402	B420	D134	D312	

Account Number and Title:				220500	Liability for Unearned Insurance Premiums				
Debit					Credit				
C424	D308				B602	D312			

Account Number and Title:				221000	Accrued Funded Payroll and Leave				
Debit					Credit				
B110	B408	D110	D308AP		B402	D107	D312		
B115	D102	D308			D106	D134	E102		

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SUPPLEMENT

Section III

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

Account Number and Title:				221100	Withholdings Payable				
Debit					Credit				
B110	B408	D110	D308AP		B402	D107	D312		
B115	D102	D308			D106	D134	E102		

Account Number and Title:				221300	Employer Contributions and Payroll Taxes Payable				
Debit					Credit				
B110	B408	D110	D308AP		B402	D107	D312		
B115	D102	D308			D106	D134	E104		

Account Number and Title:				221500	Other Post Employment Benefits Due and Payable				
Debit					Credit				
B110	B408	D110	D308AP		D106	D107	D134	D312	E106
B115	D102	D308							

Account Number and Title:				221600	Pension Benefits Due and Payable to Beneficiaries				
Debit					Credit				
D102	D110	D308	D308AP		D106	D107	D134	D312	E106

Account Number and Title:				221700	Benefit Premiums Payable to Carriers				
Debit					Credit				
D102	D110	D308	D308AP		D106	D107	D134	D312	E106

Account Number and Title:				221800	Life Insurance Benefits Due and Payable to Beneficiaries				
Debit					Credit				
D102	D110	D308	D308AP		D106	D107	D134	D312	E106

Account Number and Title:				222000	Unfunded Leave				
Debit					Credit				
D308	E514				B420	D312	E610		

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

Account Number and Title:			222500	Unfunded FECA Liability					
Debit					Credit				
D308	E514				B422	D312	E610		

Account Number and Title:			229000	Other Unfunded Employment Related Liability					
Debit					Credit				
D308	E514				B420	B422	D312	E610	

Account Number and Title:			231000	Liability for Advances and Prepayments					
Debit					Credit				
A477	A507	A712	E514		A475	A497	C182	E610	
A491	A710	B142	F110		A493	A509	D312		
A495	A711	D308							

Account Number and Title:			232000	Other Deferred Revenue					
Debit					Credit				
C118	C426	D308	D562		A168	A230	B434	C114	D312
C424	C636R	D558			A221	B432	B602	C116	

Account Number and Title:			233000	Unearned Lessor Revenue					
Debit					Credit				
C460	C733				C129				

Account Number and Title:			240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections					
Debit					Credit				
B403	C144R	C605	D405	D588	A221	C170	C603	C621	
B407	C417R	C611	D506		C108	C417	C607	E115	
					C144	C425	C619	E205	

Account Number and Title:			241000	Liability for Clearing Accounts					
Debit					Credit				
D507					A221	C111			

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

Account Number and Title:			251000	Principal Payable to the Bureau of the Fiscal Service					
Debit					Credit				
B120	B121AP	B135AP	D308	E514	A156	D312	E610		
B121	B131	B137AP	D440						

Account Number and Title:			251100	Capitalized Loan Interest Payable - Non-Credit Reform					
Debit					Credit				
B113	B121	B135AP	B137AP		A156	B440			

Account Number and Title:			252000	Principal Payable to the Federal Financing Bank					
Debit					Credit				
B120	B121AP	B135AP	D308		A156	D312	E610		
B121	B131	B137AP	E514						

Account Number and Title:			253000	Securities Issued by Federal Agencies Under General and Special Financing Authority					
Debit					Credit				
C780	D308				B123	B125	B127	D312	

Account Number and Title:			253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority					
Debit					Credit				
B127	D312				D308				

Account Number and Title:			253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority					
Debit					Credit				
D308					B125	D312			

Account Number and Title:			253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority					
Debit					Credit				
D308					D312	E124			

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

Account Number and Title:		253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority						
Debit					Credit				
D312	E126				D308				

Account Number and Title:		254000	Participation and Payment Certificates						
Debit					Credit				
D308					D312				

Account Number and Title:		259000	Other Debt						
Debit					Credit				
B122	D308				D312				

Account Number and Title:		259200	Appropriated Debt						
Debit					Credit				
					A237	A238			

Account Number and Title:		261000	Actuarial Pension Liability						
Debit					Credit				
B103	D308	D570	E106	E514	B420	D312	D571	E610	

Account Number and Title:		262000	Actuarial Health Insurance Liability						
Debit					Credit				
D308	D570	E514			B420	D312	D571	E610	

Account Number and Title:		263000	Actuarial Life Insurance Liability						
Debit					Credit				
D308	D570	E514			B420	D312	D571	E610	

Account Number and Title:		265000	Actuarial FECA Liability						
Debit					Credit				
B426R	D308	E514			B426	D312	E610		

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

Account Number and Title:				266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs				
Debit					Credit				
B426R	D308	E514			B420	B426	D312	E610	

Account Number and Title:				267000	Actuarial Liabilities for Treasury and Department of Labor-Managed Benefit Programs				
Debit					Credit				
B426R	D308	E514			B420	B426	D312	E610	

Account Number and Title:				269000	Other Actuarial Liabilities				
Debit					Credit				
B426R	D308	D570	E514		B420	B426	D312	D571	E610

Account Number and Title:				291000	Prior Liens Outstanding on Acquired Collateral				
Debit					Credit				
B114	D308	E514			D312	D426	E610		

Account Number and Title:				292000	Contingent Liabilities				
Debit					Credit				
B424R	D308	E514			B424	E610			

Account Number and Title:				292200	Contingent Liabilities - Federal Government Sponsored Enterprise				
Debit					Credit				
B202	B424R				B424				

Account Number and Title:				292300	Contingent Liability for Capital Transfers				
Debit					Credit				
E514					B425	E610			

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

Account Number and Title:			293000	Lessee Lease Liability					
Debit					Credit				
B110	B408	C732	E514		B437	D312	D583	E610	
B115	C731	D308							

Account Number and Title:			293010	Unfunded Lessee Lease Liability					
Debit					Credit				
C731	C732	D308	D583	E514	B437	D312	E610		

Account Number and Title:			296000	Accounts Payable From Canceled Appropriations					
Debit					Credit				
D145	D308	E514			D312	E610	F130		

Account Number and Title:			297000	Liability for Capital Transfers					
Debit					Credit				
B119	B136	D308	E514		A143	D312	E610		

Account Number and Title:			298000	Custodial Liability					
Debit					Credit				
C149AP	C153AP	D422	F124		C141AP	C142	C402AP	C404	D312
C151AP	D308	D424AP							

Account Number and Title:			298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity					
Debit					Credit				
C149AP	C153AP	F124			C145AP	C159	C405	C437	
C151AP	D420R	F125			C147	C196AP	C420AP	D503AP	
					C152	C403AP	C435AP	E516AP	

Account Number and Title:			299000	Other Liabilities Without Related Budgetary Obligations					
Debit					Credit				
C170	D112	D402R	E504		B420	C166	D312	D562	
C174R	D308	D555	E514		C150	D148	D402	E610	

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

Account Number and Title:	299010	Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government							
Debit					Credit				
D308					D148	D312			

Account Number and Title:	299100	Other Liabilities - Reductions							
Debit					Credit				
A141					A132	A136	A189		
					A134	A145	D622		

Account Number and Title:	299200	Appropriated Dedicated Collections Liability							
Debit					Credit				
					A556				

Account Number and Title:	299300	Accrued Liabilities							
Debit					Credit				
					B413				

Account Number and Title:	299500	Estimated Cleanup Cost Liability							
Debit					Credit				
B436	D308	D434	E514		B420	D312	E610		

Account Number and Title:	309000	Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer							
Debit					Credit				
A198	A199AP	A214	A225	A227	A196AP	A197	A215	A224	A226

Account Number and Title:	310000	Unexpended Appropriations - Cumulative							
Debit					Credit				
F342					F342				

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

Account Number and Title:			310100		Unexpended Appropriations - Appropriations Received				
Debit					Credit				
F108	F127	F148	F311	F342	A104	A170	A202	F107	H406
					A110	A198	A236	F108R	H448
					A155	A199AP	A237AP	H400	

Account Number and Title:				310200	Unexpended Appropriations - Transfers-In				
Debit					Credit				
F342					A209	A436	A460	A480	H422
					A225	A444	A467	A496	H426
					A408	A448	A472	A506	

Account Number and Title:			310300	Unexpended Appropriations - Transfers-Out					
Debit					Credit				
A207	A412	A464	A484	H420	F342				
A224	A432	A469	A490	H424					
A404	A440	A476	A494						

Account Number and Title:			310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year						
Debit					Credit					
D304	D306AP	D308AP	F342		D310R	D312R	F342			

Account Number and Title:			310600		Unexpended Appropriations - Adjustments				
Debit					Credit				
A112	A169	F106	F122	H428	A105	A200	F342		
A132	C159	F119	F127						
A136	D622	F120	F128AP						

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

Account Number and Title:				310700	Unexpended Appropriations - Used - Accrued				
Debit					Credit				
A202AP	B413AP	B436AP	D626AP	E109AP	B110AP	B235	D102R	D618R	F342
B134	B416AP	B452AP	E102AP	E204AP	B115AP	B450R	D110R	F128R	
B402AP	B418AP	D106AP	E104AP	E412AP					
B406AP	B428AP	D107AP	E106AP						
B412AP	B430AP	D134AP	E108AP						

Account Number and Title:				310710	Unexpended Appropriations - Used - Disbursed				
Debit					Credit				
B102AP	B108AP	B122AP	B235	C408AP	C132R	C136R	C138R	D108R	
B105AP	B109AP	B130AP	B414AP	D126AP	C134R	C137R	C139R	F342	
B106AP	B110AP	B202AP	B604AP						
B107AP	B115AP	B234	C136AP						

Account Number and Title:				310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				
Debit					Credit				
D304	D306AP	D308AP	F342		D310R	D312R	F342		

Account Number and Title:				310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				
Debit					Credit				
D302	D306AP	D308AP	F342		D310R	D312R	F342		

Account Number and Title:				331000	Cumulative Results of Operations				
Debit					Credit				
F336	F340				F336	F338			

Account Number and Title:				340000	Fiduciary Net Assets				
Debit					Credit				
H300	H312				H301	H310			

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

Account Number and Title:	341000	Contributions to Fiduciary Net Assets							
Debit					Credit				
H310					H100				

Account Number and Title:	342000	Withdrawals or Distributions of Fiduciary Net Assets							
Debit					Credit				
H200					H312				

Account Number and Title:	403400	Anticipated Adjustments to Contract Authority							
Debit					Credit				
A172	A178R	F114			A178	F118			

Account Number and Title:	403500	Anticipated Adjustments to Unobligated Balances of Indefinite Contract Authority Withdrawn							
Debit					Credit				
A154	F112				A153				

Account Number and Title:	404400	Anticipated Reductions to Borrowing Authority							
Debit					Credit				
A158	A159	F114			A164	F118			

Account Number and Title:	404700	Anticipated Transfers to the General Fund of the U.S. Government - Current-Year Authority							
Debit					Credit				
B111	B119	B120	B136	F114	A142	A143	F118		

Account Number and Title:	404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances							
Debit					Credit				
B111	B119	B120	B136	F114	A142	A143	F113		

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

Account Number and Title:		405000	Anticipated Reductions to Appropriations by Offsetting Collections or Receipts						
Debit					Credit				
C205	F112				A213				

Account Number and Title:		406000	Anticipated Collections From Non-Federal Sources						
Debit					Credit				
A140	F116				A220	C117	C614	C628	
					C107	C154	C616	C640	
					C109	C609	C626	C646	
					C116	C612	C627	F112	

Account Number and Title:		407000	Anticipated Collections From Federal Sources						
Debit					Credit				
A140	C604	C708			A220	C124	C416	C618	C706
C457	C704	F116			C101	C204	C453	C627	F112
					C103	C412	C602	C646	
					C106	C413	C606	C648	
					C109	C415	C608	C650	

Account Number and Title:		408000	Federal Financing Bank (FFB) - Anticipated Net Principal Payments						
Debit					Credit				
A106					A107				

Account Number and Title:		408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred						
Debit					Credit				
A542	F374				A540	F374R			

Account Number and Title:		408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred						
Debit					Credit				
A428	F376				A427				

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

Account Number and Title:		408300	Transfers - Current-Year Authority - Receivable - Transferred						
Debit					Credit				
A542	F378				A540	F378R			

Account Number and Title:		411100	Debt Liquidation Appropriations						
Debit					Credit				
A104	A196	A197AP	A199R	F108R	A199	F108	F302		

Account Number and Title:		411200	Liquidation of Deficiency - Appropriations						
Debit					Credit				
A104	A196	A197AP	A199R		A199	F302			

Account Number and Title:		411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts						
Debit					Credit				
A184					F302				

Account Number and Title:		411330	Appropriated Debt - Derived From Unavailable Special Fund Receipts						
Debit					Credit				
A238									

Account Number and Title:		411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts						
Debit					Credit				
A186	A250	C176	C606	C636	B124AP	B128AP	B162AP	C458	F302
A188	A510	C190	C608	C750	B126	B129	B163AP	C604	
A195	C114	C452	C618	C752	B126AP	B160AP	C456	D438	
A201	C124	C454	C622	C754					
A212	C172	C602	C624	E113					

Account Number and Title:		411500	Loan Subsidy Appropriation						
Debit					Credit				
A104	A196	A197AP	A199R		A199	F302			

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

Account Number and Title:		411600	Debt Forgiveness Appropriation						
Debit					Credit				
A104	A196	A197AP	A199R		A199	F302			

Account Number and Title:		411601	Debt Forgiveness - Cancellation of Debt Adjustment						
Debit					Credit				
A200					F302				

Account Number and Title:		411700	Loan Administrative Expense Appropriation						
Debit					Credit				
A104	A196	A197AP	A199R		A199	F302			

Account Number and Title:		411800	Reestimated Loan Subsidy Appropriation						
Debit					Credit				
A104	F108R				F108	F302			

Account Number and Title:		411900	Other Appropriations Realized						
Debit					Credit				
A104	A196	A199R			A125	A199	F108	F148	F302
A155	A197AP	F108R							

Account Number and Title:		411910	Indefinite Appropriation - Upward Adjustments						
Debit					Credit				
A105					F127	F302			

Account Number and Title:		411912	Definite Appropriation - Adjustments for Trust Fund Share - Prior Year						
Debit					Credit				
					F311				

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

Account Number and Title:			411920	Mandated Non-Expenditure Transfer Under a Continuing Resolution (CR) Factored into a TAFS CR Rate for Operations					
Debit					Credit				
A215	A224	A226			A214	A225	A227		

Account Number and Title:			411930	Appropriated Debt - Derived From the General Fund of the U.S. Government					
Debit					Credit				
A236	A237AP								

Account Number and Title:			411990	Other Appropriations Realized - International Monetary Fund					
Debit					Credit				
H406					H480				

Account Number and Title:			411991	Other Appropriations Realized - International Monetary Fund - Reserve Tranche					
Debit					Credit				
H400					H480				

Account Number and Title:			411992	Other Appropriations Realized - International Monetary Fund - Letter of Credit					
Debit					Credit				
H400					H480				

Account Number and Title:			411994	Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)					
Debit					Credit				
H448									

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

Account Number and Title:				412000	Anticipated Indefinite Appropriations				
Debit					Credit				
A102	A196AP	C604	F116		A104	A201	A516	C190	C618
A104AP	B126	D438			A186	A202	C114	C452	C622
					A195	A212	C124	C602	C636
					A196	A250	C172	C606	F112
					A197AP	A510	C176	C608	

Account Number and Title:				412050	Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year				
Debit					Credit				
F311					A709				

Account Number and Title:				412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation				
Debit					Credit				
A519	F123AP				F369				

Account Number and Title:				412250	Federal Financing Bank (FFB) - Net Principal Payments				
Debit					Credit				
A107	A252				A253				

Account Number and Title:				412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction				
Debit					Credit				
A135AP	A518				F366				

Account Number and Title:				412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation				
Debit					Credit				
F360	F368				A522	A523			

Account Number and Title:				412500	Loan Modification Adjustment Transfer Appropriation				
Debit					Credit				
A202					F302				

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

Account Number and Title:			412600	Amounts Appropriated From Specific Invested TAFS - Receivable					
Debit					Credit				
A173	A516	F374R			A135AP	A518	A524	F374	
					A175	A519	F123AP		

Account Number and Title:			412700	Amounts Appropriated From Specific Invested TAFS - Payable					
Debit					Credit				
A522	A523	A526			A520	A521			

Account Number and Title:			412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In					
Debit					Credit				
A524	A528				A135AP	A518	F302		

Account Number and Title:			412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out					
Debit					Credit				
A522	A530R	A531	F302		A526	A530			

Account Number and Title:			413000	Appropriation to Liquidate Contract Authority Withdrawn					
Debit					Credit				
F302					A169				

Account Number and Title:			413100	Current-Year Indefinite Contract Authority					
Debit					Credit				
A166					F304				

Account Number and Title:			413120	Current-Year Definite Contract Authority					
Debit					Credit				
A166					F304				

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

Account Number and Title:	413200	Substitution of Contract Authority							
Debit					Credit				
F304					A176				

Account Number and Title:	413300	Decreases to Indefinite Contract Authority							
Debit					Credit				
F304					A154AP	A172	A174	F113	

Account Number and Title:	413400	Indefinite Contract Authority Withdrawn							
Debit					Credit				
F304					A154	D136			

Account Number and Title:	413415	Adjustment for Definite Contract Authority - Prior-Year							
Debit					Credit				
F304					D137				

Account Number and Title:	413500	Contract Authority Liquidated							
Debit					Credit				
A169	F304				A168	A171	A182		
					A170	A175	A231		

Account Number and Title:	413600	Contract Authority To Be Liquidated by Trust Funds							
Debit					Credit				
A175					A173				

Account Number and Title:	413610	Contract Authority To Be Liquidated by Trust Funds - FMSTF							
Debit					Credit				
A231					A230				

Account Number and Title:	413700	Transfers of Contract Authority - Allocation							
Debit					Credit				
A177	F393				A179	F392			

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

Account Number and Title:		413800	Appropriation to Liquidate Contract Authority						
Debit					Credit				
A170	A171	A175			F302				

Account Number and Title:		413810	Appropriation to Liquidate Contract Authority - FMSTF						
Debit					Credit				
A168	A230				F302				

Account Number and Title:		413900	Contract Authority Carried Forward						
Debit					Credit				
F304					F304				

Account Number and Title:		414000	Substitution of Borrowing Authority						
Debit					Credit				
F306					A155	A159			

Account Number and Title:		414100	Current-Year Indefinite Borrowing Authority						
Debit					Credit				
A152					F306				

Account Number and Title:		414120	Current-Year Definite Borrowing Authority						
Debit					Credit				
A152					F306				

Account Number and Title:		414200	Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority						
Debit					Credit				
F302					B120	B121	B135AP	B137AP	

Account Number and Title:		414201	Modification Adjustment Transfer of Borrowing Authority Converted to Cash						
Debit					Credit				
F302					B111				

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

Account Number and Title:	414202	Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances							
Debit					Credit				
F302					B121	B135AP	B137AP		

Account Number and Title:	414203	Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances							
Debit					Credit				
F302					B121	B135AP	B137AP		

Account Number and Title:	414300	Current-Year Decreases to Indefinite Borrowing Authority							
Debit					Credit				
F306					A148	A158	F113		

Account Number and Title:	414400	Borrowing Authority Withdrawn							
Debit					Credit				
F306					D138				

Account Number and Title:	414500	Borrowing Authority Converted to Cash							
Debit					Credit				
F306					A156				

Account Number and Title:	414600	Actual Repayments of Debt, Current-Year Authority							
Debit					Credit				
F302					B120	B121AP	B135AP		
					B121	B131	B137AP		

Account Number and Title:	414700	Actual Repayments of Debt, Prior-Year Balances							
Debit					Credit				
F302					B120	B121AP	B135AP		
					B121	B131	B137AP		

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

Account Number and Title:	414800	Resources Realized From Borrowing Authority							
Debit					Credit				
A156					F302				

Account Number and Title:	414900	Borrowing Authority Carried Forward							
Debit					Credit				
F306					F306				

Account Number and Title:	414910	Borrowing Authority Carried Forward - Transferred							
Debit					Credit				
A223	F306				A222	F306			

Account Number and Title:	415000	Reappropriations - Transfers-In							
Debit					Credit				
A110					F302				

Account Number and Title:	415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority							
Debit					Credit				
F302					B111	B119	B136	B139	

Account Number and Title:	415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances							
Debit					Credit				
F302					B111	B119	B136	B139	

Account Number and Title:	415300	Transfers of Contract Authority - Non-Allocation							
Debit					Credit				
A161	A167	F305			A163	A165			

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

Account Number and Title:	415400	Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred						
Debit					Credit			
A160					A157	F305		

Account Number and Title:	415500	Appropriation to Liquidate Contract Authority - Allocation - Transferred						
Debit					Credit			
A180	F392				A181	F393		

Account Number and Title:	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation						
Debit					Credit			
A192					F132	F316	F354	

Account Number and Title:	415730	Authority Made Available From Appropriations Previously Precluded From Obligation						
Debit					Credit			
A192					F132	F316	F354	

Account Number and Title:	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation						
Debit					Credit			
A194					F134	F318	F356	

Account Number and Title:	415900	Repayment of Repayable Advances - Current-Year Authority						
Debit					Credit			
F302								

Account Number and Title:	415901	Repayment of Repayable Advances - Prior-Year Balances						
Debit					Credit			
F302					A216			

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

Account Number and Title:				416000	Anticipated Transfers - Current-Year Authority				
Debit					Credit				
A417	A476	A478	A534		A418	A472	A475	F104	
A468	A477	A520			A470	A474	A532		

Account Number and Title:				416500	Allocations of Authority - Anticipated Transfers From Invested Balances - Current-Year				
Debit					Credit				
A402	A426				A401	A416	F104		

Account Number and Title:				416512	Allocations of Authority - Anticipated Transfers From Invested Balances - Prior-Year				
Debit					Credit				
A402	A426				A401	A416	F104		

Account Number and Title:				416600	Allocations of Realized Authority - To Be Transferred From Invested Balances - Current-Year				
Debit					Credit				
A416	A424	A430	F397		A135AP	A422	F376		
					A420	A426	F397		

Account Number and Title:				416612	Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior-Year				
Debit					Credit				
A416	A430	F397			A420	A426	F376	F397	

Account Number and Title:				416700	Allocations of Realized Authority - Transferred From Invested Balances - Current-Year				
Debit					Credit				
A420					A430	F302			

Account Number and Title:				416712	Allocations of Realized Authority - Transferred From Invested Balances - Prior-Year				
Debit					Credit				
A420	F302				A430	F302			

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

Account Number and Title:			416800	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction					
Debit					Credit				
A135AP	A422	F364			A424	F362			

Account Number and Title:			417000	Transfers - Current-Year Authority					
Debit					Credit				
A157	A472	A480			A160	A476	A484	F302	
A225	A474	A482			A224	A478	A486		

Account Number and Title:			417100	Non-Allocation Transfers of Invested Balances - Receivable - Current-Year					
Debit					Credit				
A532	F378R	F398			A536	F378	F398		

Account Number and Title:			417112	Non-Allocation Transfers of Invested Balances - Receivable - Prior-Year					
Debit					Credit				
A532	F398				A536	F398			

Account Number and Title:			417200	Non-Allocation Transfers of Invested Balances - Payable - Current-Year					
Debit					Credit				
A522	A538	F399			A534	F399			

Account Number and Title:			417212	Non-Allocation Transfers of Invested Balances - Payable - Prior-Year					
Debit					Credit				
A538	F399				A534	F399			

Account Number and Title:			417300	Non-Allocation Transfers of Invested Balances - Transferred - Current-Year					
Debit					Credit				
A536	F302				A538	F302			

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

Account Number and Title:				417312	Non-Allocation Transfers of Invested Balances - Transferred - Prior-Year				
Debit					Credit				
A536	F302				A538	F302			

Account Number and Title:				417400	Transfers - Current-Year Borrowing Authority Converted to Cash				
Debit					Credit				
A418	F302				A417	F302			

Account Number and Title:				417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts				
Debit					Credit				
A181	A446	A450	A474		A180	A406	A442	A478	
A444	A448	A472			A404	A440	A476	F302	

Account Number and Title:				417590	Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund				
Debit					Credit				
H422	H480				H420				

Account Number and Title:				417600	Allocation Transfers of Prior-Year Balances				
Debit					Credit				
A436	A444	A448	A454	A474	A404	A432	A440	A452	F302
A438	A446	A450	A472		A406	A434	A442	A476	

Account Number and Title:				417690	Allocation Transfers of Prior-Year Balances - International Monetary Fund				
Debit					Credit				
H426					H424				

Account Number and Title:				418000	Anticipated Transfers - Prior-Year Balances				
Debit					Credit				
A468	A476	A477	A478	A534	A470	A474	A532		
					A472	A475	F104		

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

Account Number and Title:				418300	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose				
Debit					Credit				
A468	A476	A478			A470	A472	A474	F104	

Account Number and Title:				419000	Transfers - Prior-Year Balances				
Debit					Credit				
A472	A474	A480	A482		A476	A478	A484	A486	F302

Account Number and Title:				419100	Balance Transfers - Extension of Availability Other Than Reappropriations				
Debit					Credit				
A460	A462	A472	A474		A464	A466	A476	F302	

Account Number and Title:				419200	Balance Transfers - Unexpired to Expired				
Debit					Credit				
A408	A410				A412	A414	F302		

Account Number and Title:				419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose				
Debit					Credit				
A472	A474	A480	A482		A476	A478	A484	A486	F302

Account Number and Title:				419400	Transfer of Unpaid Obligations and Uncollected Customer Payments				
Debit					Credit				
A222	A544	A547	A549	A551AP	A223	A545	A546	A549AP	A551

Account Number and Title:				419500	Transfer of Obligated Balances				
Debit					Credit				
A223AP	A496	A503	A508	A550	A488	A492	A495	A548	
A492R	A497	A506	A540		A490	A494	A542	F302	

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SUPPLEMENT

Section III

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

Account Number and Title:	419600	Balance Transfers-In - Expired to Expired							
Debit					Credit				
A467					F302				

Account Number and Title:	419700	Balance Transfers-Out - Expired to Expired							
Debit					Credit				
F302					A469				

Account Number and Title:	419900	Transfer of Expired Expenditure Transfers - Receivable							
Debit					Credit				
A458	F372				A456	F372R			

Account Number and Title:	420100	Total Actual Resources - Collected							
Debit					Credit				
F302					F301AP	F302	F314	F390	

Account Number and Title:	420190	Total Actual Resources - Collected - International Monetary Fund							
Debit					Credit				
H480									

Account Number and Title:	420800	Adjustment to Total Resources - Disposition of Canceled Payables							
Debit					Credit				
F302					D145				

Account Number and Title:	421000	Anticipated Reimbursements							
Debit					Credit				
A702	F116				A706	A708	C171	C182	F112

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

Account Number and Title:			421100	Anticipated Reimbursements Used for Substitution or Liquidation of Contract Authority					
Debit					Credit				
A176	A182	F112			A115				

Account Number and Title:			421200	Liquidation of Deficiency - Offsetting Collections					
Debit					Credit				
C110					F302				

Account Number and Title:			421500	Anticipated Expenditure Transfers from Trust Funds					
Debit					Credit				
A114	F116				A498	F112			

Account Number and Title:			421512	Anticipated Offsetting Collections - Expenditure Transfer from Trust Funds - Adjustments for Trust Fund Share - Prior-Year					
Debit					Credit				
A114					A489				

Account Number and Title:			422100	Unfilled Customer Orders Without Advance					
Debit					Credit				
A706	F380R				A714	C430	D104	D134AP	F380
					A715	D102AP	D110AP	D618AP	
					C182	D103	D120AP	F109	

Account Number and Title:			422200	Unfilled Customer Orders With Advance					
Debit					Credit				
C182	F382R				A710	A711	B610	F110	F382

Account Number and Title:			422300	Uncollected Subsidy from Program Account					
Debit					Credit				
C101	F303				C103	F303			

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

Account Number and Title:				422500	Expenditure Transfers From Trust Funds - Receivable				
Debit					Credit				
A498	D144	F372R	F384R		A499	A502	D144R	F372	F384

Account Number and Title:				422512	Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior-Year				
Debit					Credit				
A489					A502				

Account Number and Title:				423000	Unfilled Customer Orders Without Advance - Transferred - No Offset				
Debit					Credit				
A555	F380				A554	F380R			

Account Number and Title:				423010	Unfilled Customer Orders Without Advance - Transferred - With Offset				
Debit					Credit				
A546					A544				

Account Number and Title:				423100	Unfilled Customer Orders With Advance - Transferred - No Offset				
Debit					Credit				
A474	A475	F382			A477	A478	F382R		

Account Number and Title:				423110	Unfilled Customer Orders With Advance - Transferred - With Offset				
Debit					Credit				
A475	A493	A509	F382		A477	A491	A507	F382R	

Account Number and Title:				423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred				
Debit					Credit				
A543	A553	F384			A541	A552	F384R		

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

Account Number and Title:			423300	Reimbursements Earned - Receivable - Transferred					
Debit					Credit				
A543	A551	F386			A541	A549	F386R		

Account Number and Title:			423400	Other Federal Receivables - Transferred					
Debit					Credit				
A543	A558	F388			A541	A557	F388R		

Account Number and Title:			423500	Uncollected Subsidy from Program Account - Transferred					
Debit					Credit				
A218	F303				A217	F303			

Account Number and Title:			424000	Appropriations Reduced by Offsetting Collections or Receipts - Collected					
Debit					Credit				
F148					C205				

Account Number and Title:			425100	Reimbursements Earned - Receivable					
Debit					Credit				
A714	A715	C430	F386R		C185	C186	F144	F386	

Account Number and Title:			425200	Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources					
Debit					Credit				
A708	C171	C186			F302				
A711	C185	C753							

Account Number and Title:			425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid					
Debit					Credit				
B610					F302				

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

Account Number and Title:		425400	Reimbursements Earned - Collected From Non-Federal Sources						
Debit					Credit				
A251	A710	C140	C171		F302				

Account Number and Title:		425500	Expenditure Transfers from Trust Funds - Collected						
Debit					Credit				
A502					F302				

Account Number and Title:		425512	Offsetting Collections - Expenditure Transfer from Trust Funds - Collected - Adjustments for Trust Fund Share - Prior-Year						
Debit					Credit				
A502									

Account Number and Title:		426000	Actual Collections of Governmental-Type Fees						
Debit					Credit				
A220	C107	C109			C110	D437	F302		

Account Number and Title:		426100	Actual Collections of Business-Type Fees						
Debit					Credit				
A220	C107	C109	C116	C117	C110	D437	F302		

Account Number and Title:		426200	Actual Collections of Loan Principal						
Debit					Credit				
A220	C107	C109			D437	F302			

Account Number and Title:		426300	Actual Collections of Loan Interest						
Debit					Credit				
A220	C107	C109	C154		D437	F302			

Account Number and Title:		426400	Actual Collections of Rent						
Debit					Credit				
C109					D437	F302			

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

Account Number and Title:		426500	Actual Collections From Sale of Foreclosed Property						
Debit					Credit				
C109	C612	C614	C616	C628	D437	F302			

Account Number and Title:		426600	Other Actual Business-Type Collections From Non-Federal Sources						
Debit					Credit				
A220	C148	C626	C640		C110	D437	F302		
C107	C158	C627	C646						
C109	C609	C630							

Account Number and Title:		426700	Other Actual Governmental-Type Collections From Non-Federal Sources						
Debit					Credit				
A220	C107	C109			B118	C110	D437	F302	

Account Number and Title:		426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)						
Debit					Credit				
C113	C119	C127	C423	C601	B210	B446	C419		
C115	C126	C157	C600	D616					

Account Number and Title:		426900	Actual Collections of Voluntary Insurance Enrollment Fees-Business Type Fees						
Debit					Credit				
					F302				

Account Number and Title:		427000	Other Actual Collections - Intergovernmental Cooperation Act Non-Federal Pay for Services						
Debit					Credit				
C109					D437	F302			

Account Number and Title:		427100	Actual Program Fund Subsidy Collected						
Debit					Credit				
C103	C106				F302				

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

Account Number and Title:					427300 Interest Collected From Treasury				
Debit					Credit				
C107	C140	C602	C618	C784	B124AP	B128AP	B162	C457	C708
C109	C204	C606	C702		B126	B129	B162AP	C604	D437
C124	C453	C608	C706		B126AP	B160AP	B163AP	C704	F302

Account Number and Title:					427500 Actual Collections From Liquidating Fund				
Debit					Credit				
C413					F302				

Account Number and Title:					427600 Actual Collections From Financing Fund				
Debit					Credit				
C107	C109				D437	F302			

Account Number and Title:					427700 Other Actual Collections - Federal/Non-Federal Exception Sources				
Debit					Credit				
A220	B135	C109	C646		C110	D437	F302		
B121AP	C107	C627	C647						

Account Number and Title:					428300 Interest Receivable From Treasury				
Debit					Credit				
C416					C140				

Account Number and Title:					428500 Receivable From the Liquidating Fund				
Debit					Credit				
C412					C413				

Account Number and Title:					428700 Other Federal Receivables				
Debit					Credit				
C415	C416	C648	C650	F388R	C140	C647	F388		

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

Account Number and Title:			429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds				
Debit					Credit			
E113					F302			

Account Number and Title:			429500	Adjustments to the Exchange Stabilization Fund (ESF)				
Debit					Credit			
D575	D591	D592	D595	D604	D573	D594	D606	

Account Number and Title:			429590	Adjustments to the International Monetary Fund				
Debit					Credit			
H438	H446				H440	H449		

Account Number and Title:			431000	Anticipated Recoveries of Prior-Year Obligations				
Debit					Credit			
A138	A140	F116			A499AP	C136	D120	D138AP
					C130	D108	D134	D308AP
					C132	D110	D136AP	D618

Account Number and Title:			432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - Trust Fund Account				
Debit					Credit			
D140	D144R	F334			D142	D144	F334	

Account Number and Title:			432100	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources - General Fund Account				
Debit					Credit			
D140	F335				D142	F335		

Account Number and Title:			433000	Offset to adjustment for Change in allocation of Trust Fund limitation - General Fund Account				
Debit					Credit			
A205	F335				F155	F335		

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

Account Number and Title:	435000	Canceled Authority							
Debit					Credit				
D145					F119	F120	F128AP		

Account Number and Title:	435100	Partial or Early Cancellation of Authority							
Debit					Credit				
F301AP	F390				F122	F128AP			

Account Number and Title:	435190	Partial Cancellation of Authority - International Monetary Fund							
Debit					Credit				
					H428				

Account Number and Title:	435400	Appropriation Withdrawn							
Debit					Credit				
F302					D622				

Account Number and Title:	435500	Cancellation of Appropriation From Unavailable Receipts							
Debit					Credit				
F302					F146				

Account Number and Title:	435600	Cancellation of Appropriation From Invested Balances							
Debit					Credit				
F302					F121				

Account Number and Title:	435700	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds							
Debit					Credit				
F369					A519AP	D141AP	F123		

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

Account Number and Title:	437000	Offset to Appropriation Realized for Redemption of Treasury Securities							
Debit					Credit				
F302					C780				

Account Number and Title:	438200	Temporary Reduction - New Budget Authority							
Debit					Credit				
F360	F362	F366			A135				

Account Number and Title:	438300	Temporary Reduction - Prior-Year Balances							
Debit					Credit				
F360	F362	F366			A135				

Account Number and Title:	438400	Temporary Reduction/Cancellation Returned by Appropriation							
Debit					Credit				
A108	F391				F360	F364	F368	F369	

Account Number and Title:	438500	Temporary Sequester Returned for Cancellation							
Debit					Credit				
F119					F391				

Account Number and Title:	438600	Anticipated Permanent Reduction - Indefinite New Budget Authority							
Debit					Credit				
F112					A109				

Account Number and Title:	438700	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority							
Debit					Credit				
F302					A189				

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

Account Number and Title:		438800	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances						
Debit					Credit				
F302					A189				

Account Number and Title:		438900	Anticipated Temporary Reduction - Indefinite New Budget Authority						
Debit					Credit				
A135	F112				A109				

Account Number and Title:		439000	Reappropriations - Transfers-Out						
Debit					Credit				
F302					A112				

Account Number and Title:		439100	Adjustments to Indefinite Appropriations						
Debit					Credit				
F107	F302				F106				

Account Number and Title:		439200	Permanent Reduction - New Budget Authority						
Debit					Credit				
F302	F304	F306			A131	A133	A136	A145	A207
					A132	A134	A144	A185AP	

Account Number and Title:		439300	Permanent Reduction - Prior-Year Balances						
Debit					Credit				
F302	F304	F306			A131	A133	A136	A145	A207
					A132	A134	A144	A185AP	

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

Account Number and Title:					439400 Receipts Unavailable for Obligation Upon Collection				
Debit					Credit				
A135R	A530	B128AP	C458	D438R	A107AP	A510AP	C124AP	C602AP	C646AP
A190	A712R	B129	C604		A108	A530R	C130AP	C606	C648AP
A477R	B124AP	B160AP	C604R		A123	A531	C132AP	C606AP	C650AP
A520	B126	B162AP	C608R		A176AP	A532AP	C136AP	C608	C702AP
A525	B126AP	B163AP	C708R		A182AP	A706AP	C154AP	C609AP	C704AP
					A186AP	A708AP	C172AP	C612AP	C706AP
					A188	B126AP	C176AP	C614AP	C750
					A195	C101AP	C182AP	C616AP	C752
					A195AP	C103AP	C190AP	C618	C754
					A202AP	C106AP	C204AP	C618AP	D108AP
					A212	C107AP	C412AP	C622	D110AP
					A212AP	C109AP	C413AP	C622AP	D120AP
					A220AP	C114	C416AP	C624	D134AP
					A250	C114AP	C452AP	C626AP	D618AP
					A250AP	C116AP	C454	C628AP	E113
					A416AP	C117AP	C457AP	C636AP	F359
					A489AP	C124	C602	C640AP	

Account Number and Title:					439401 Daily Inflation/Deflation Compensation Adjustment - Unavailable				
Debit					Credit				
C457	F309				C453				

Account Number and Title:					439402 Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable				
Debit					Credit				
A191					A193	F309			

Account Number and Title:					439412 Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior-Year				
Debit					Credit				
A190									

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

Account Number and Title:	439440	Appropriations Derived from Future Trust Fund Receipts							
Debit					Credit				
A521					A525				

Account Number and Title:	439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority							
Debit					Credit				
A128R	A197R	A198R	F126		A128	A162	A186AP	F396	

Account Number and Title:	439502	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority							
Debit					Credit				
A162	A186AP	F129			A121				

Account Number and Title:	439504	Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority							
Debit					Credit				
F396					D624				

Account Number and Title:	439600	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection							
Debit					Credit				
F359					A130				

Account Number and Title:	439700	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority							
Debit					Credit				
B124AP	B128AP	B162AP	F316		A127	F317	F334	F358	
B126	B129	B163AP	F334						
B126AP	B160AP	F132	F354						

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

Account Number and Title:				439701	Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority				
Debit					Credit				
F317					A124	A151			

Account Number and Title:				439702	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Anticipated Current-Year Authority				
Debit					Credit				
F112					A150				

Account Number and Title:				439703	Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority				
Debit					Credit				
A151	F112	F319			A149				

Account Number and Title:				439730	Appropriations Temporarily Precluded From Obligation				
Debit					Credit				
B124AP	B128AP	B162AP	F316		A127				
B126	B129	B163AP	F354						
B126AP	B160AP	F132							

Account Number and Title:				439800	Offsetting Collections (Collected) Temporarily Precluded From Obligation				
Debit					Credit				
B124AP	B128AP	B162AP	F318		A129	E113			
B126	B129	B163AP	F356						
B126AP	B160AP	F134							

Account Number and Title:				439801	Offsetting Collections (Anticipated) Temporarily Precluded From Obligation				
Debit					Credit				
					A117				

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

Account Number and Title:				439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation				
Debit					Credit				
F358					A139				

Account Number and Title:				442000	Unapportioned Authority - Pending Rescission				
Debit					Credit				
A136	A137R	F308	F312		A137				

Account Number and Title:				443000	Unapportioned Authority - OMB Deferral				
Debit					Credit				
A126R	F308	F312			A126				

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

Account Number and Title:					445000 Unapportioned - Unexpired Authority				
Debit					Credit				
A116	A154AP	A499	B139	D141AP	A104	A215	A532AP	C190	C650AP
A124	A174	A519AP	B160AP	D437	A105	A218	A553	C190AP	C702
A125	A185AP	A520	B162	D438	A107AP	A220	A555	C204	C702AP
A126	A189	A534	B162AP	D438R	A108	A220AP	A558	C204AP	C704AP
A127	A193	A552	B163AP	D622	A110	A226	A706AP	C412AP	C706
A128	A199	A554	C456	D624	A123	A236	A708AP	C413AP	C706AP
A129	A207	A557	C457	F106	A126R	A237AP	B121AP	C416AP	C750
A130	A214	A712R	C604	F108	A128R	A238	B126AP	C452	C751
A131	A216	B118	C604R	F113	A137R	A250	B135	C452AP	C752
A132	A217	B121	C608R	F121	A152	A250AP	B450	C453	C753
A133	A227	B121AP	C704	F122	A161	A251	C101AP	C457AP	C754
A134	A253	B124AP	C708	F123	A166	A252	C103AP	C602	C755
A135	A426	B126	C708R	F127	A167	A408	C106	C602AP	D108
A135R	A430	B126AP	D104	F128AP	A176AP	A410	C106AP	C606	D108AP
A137	A440	B128AP	D105	F155	A182AP	A416	C107AP	C606AP	D110
A139	A442	B129	D109	F312	A184	A416AP	C109AP	C608	D110AP
A144	A477R	B131	D136	F334	A186	A420	C114	C609	D120
A145	A484	B135AP	D137		A186AP	A444	C114AP	C609AP	D120AP
A148	A486	B137AP	D138		A190	A446	C116AP	C612AP	D134
					A191	A448	C117AP	C614AP	D134AP
					A192	A450	C124	C616AP	D136AP
					A194	A458	C124AP	C618	D138AP
					A195	A460	C130	C618AP	D308AP
					A195AP	A462	C130AP	C622	D618
					A196	A480	C132	C622AP	D618AP
					A197AP	A482	C132AP	C624	F107
					A197R	A489AP	C136	C626	F108R
					A198R	A498	C136AP	C626AP	F126
					A199R	A499AP	C154AP	C628AP	F128
					A200	A510	C158	C630	F308
					A202	A510AP	C172	C636	F334
					A202AP	A511	C172AP	C636AP	
					A205	A516	C176	C640AP	
					A212	A528	C176AP	C646AP	
					A212AP	A532	C182AP	C648AP	

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

Account Number and Title:					449000 Anticipated Resources - Unapportioned Authority				
Debit					Credit				
A103	A186AP	B126AP	C190AP	C636AP	A102	A138	A468	C604R	F114
A107AP	A195AP	C101AP	C204AP	C640AP	A104AP	A140	A477R	C608R	F116
A109	A202AP	C103AP	C412AP	C646AP	A106	A178R	A534	C708R	F129
A115	A212AP	C106AP	C413AP	C648AP	A114	A196AP	A702	D438R	F319
A117	A213	C107AP	C416AP	C650AP	A135R	A402	A712R	F112	
A118	A220AP	C109AP	C452AP	C702AP					
A121	A250AP	C114AP	C457AP	C704AP					
A123	A401	C116AP	C602AP	C706AP					
A142	A416AP	C117AP	C606AP	D108AP					
A143	A470	C124AP	C609AP	D110AP					
A149	A489AP	C130AP	C612AP	D120AP					
A150	A510AP	C132AP	C614AP	D134AP					
A153	A532	C136AP	C616AP	D618AP					
A164	A532AP	C154AP	C618AP	F104					
A176AP	A706AP	C172AP	C622AP	F112					
A178	A708AP	C176AP	C626AP	F118					
A182AP	A709	C182AP	C628AP						

Account Number and Title:					451000 Apportionments				
Debit					Credit				
A120	A430	B124AP	C106AP	D141AP	A107AP	A532AP	C132AP	C606AP	C702
A127	A440	B126	C604	D438R	A116	A706AP	C136AP	C608	C702AP
A129	A442	B126AP	C604R	F106	A123	A708AP	C154AP	C609AP	C704AP
A135	A477R	B128AP	C608R	F108	A176AP	B126AP	C172AP	C612AP	C706
A135R	A499	B129	C704	F113	A177	B450	C176AP	C614AP	C706AP
A163	A500	B137	C708	F121	A182AP	C101AP	C182AP	C616AP	D108AP
A165	A512	B138	C708R	F122	A186AP	C103AP	C190AP	C618	D110AP
A179	A514	B160AP	D104	F123	A195AP	C106AP	C204AP	C618AP	D120AP
A404	A519AP	B162	D107	F127	A202AP	C107AP	C412AP	C622AP	D134AP
A406	A712R	B162AP	D114	F128AP	A212AP	C109AP	C413AP	C626AP	D618
A412	B107	B163AP	D122	F308	A220AP	C114AP	C416AP	C628AP	D618AP
A414	B121AP	B416	D126	F312	A250AP	C116AP	C452AP	C636AP	F107
					A416AP	C117AP	C457AP	C640AP	F108R
					A489AP	C124	C602	C646AP	
					A500R	C124AP	C602AP	C648AP	
					A510AP	C130AP	C606	C650AP	

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

Account Number and Title:					459000					Apportionments - Anticipated Resources - Programs Subject to Apportionment				
Debit					Credit									
A107AP	A532AP	C132AP	C606AP	C702AP	A118	A477R	C604R	C708R	F112					
A109	A706AP	C136AP	C609AP	C704AP	A135R	A712R	C608R	D438R						
A123	A708AP	C154AP	C612AP	C706AP										
A176AP	B126AP	C172AP	C614AP	D108AP										
A182AP	C101AP	C176AP	C616AP	D110AP										
A186AP	C103AP	C182AP	C618AP	D120AP										
A195AP	C106AP	C190AP	C622AP	D134AP										
A202AP	C107AP	C204AP	C626AP	D618AP										
A212AP	C109AP	C412AP	C628AP	F104										
A220AP	C114AP	C413AP	C636AP	F112										
A250AP	C116AP	C416AP	C640AP											
A416AP	C117AP	C452AP	C646AP											
A489AP	C124AP	C457AP	C648AP											
A510AP	C130AP	C602AP	C650AP											

Account Number and Title:					461000					Allotments - Realized Resources				
Debit					Credit									
A127	A514	B151	C457	E109	A107AP	A706AP	C117AP	C413AP	C636AP					
A129	A519AP	B152	C604R	E204AP	A120	A708AP	C124AP	C416AP	C640AP					
A135	A712	B154	C608R	E412	A123	B126AP	C130AP	C452	C646AP					
A135R	A712R	B202	C708R	F106	A176AP	B302R	C132AP	C452AP	C648AP					
A148	B102	B302	D104	F108	A182AP	B306R	C134	C453	C650AP					
A163	B104	B306	D107	F109	A186AP	B310	C136AP	C457AP	C702AP					
A165	B106	B308	D112	F110	A195AP	B404	C137	C602AP	C704AP					
A189	B107	B314	D114	F113	A202AP	B450	C138	C606AP	C706AP					
A404	B108	B406	D122	F121	A212AP	C101AP	C139	C609AP	D108AP					
A406	B109	B412	D126	F122	A220AP	C103AP	C154AP	C612AP	D110AP					
A412	B114	B416	D141AP	F123	A250AP	C106AP	C172AP	C614AP	D120AP					
A414	B116	B417	D436	F127	A416AP	C107AP	C176AP	C616AP	D134AP					
A430	B121	B418	D438R	F128AP	A489AP	C109AP	C182AP	C618AP	D618AP					
A440	B121AP	B428	D502	F308	A500R	C112	C190AP	C622AP	F107					
A442	B122	B430	D626	F312	A510AP	C114AP	C204AP	C626AP	F108R					
A477R	B135AP	B436	E102	H402	A532AP	C116AP	C412AP	C628AP	F111					
A499	B137	B452	E104											
A500	B137AP	C406	E106											
A512	B138	C456	E108											

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

Account Number and Title:			462000		Unobligated Funds Exempt From Apportionment				
Debit					Credit				
A119	A216	B107	B308	D438	A104	A416	C103AP	C412AP	C704AP
A124	A404	B109	B316	D438R	A105	A416AP	C106AP	C413AP	C706
A127	A406	B121	B406	D622	A107AP	A420	C107AP	C416AP	C706AP
A129	A412	B121AP	B412	E102	A108	A444	C109AP	C452	C750
A130	A414	B124AP	B416	E104	A110	A446	C112	C452AP	C751
A131	A426	B126	B418	E106	A123	A448	C114	C453	C752
A132	A430	B126AP	B430	E108	A137R	A450	C114AP	C457AP	C753
A133	A440	B128AP	C456	E109	A152	A458	C116AP	C602	C754
A134	A442	B129	C457	E204AP	A166	A460	C117AP	C602AP	C755
A135	A477R	B131	C604	E412	A176AP	A462	C124	C606	D108
A135R	A484	B135AP	C604R	F106	A177	A480	C124AP	C606AP	D108AP
A136	A486	B137	C608R	F108	A182AP	A482	C130	C608	D110
A137	A499	B137AP	C704	F109	A186	A489AP	C130AP	C609AP	D110AP
A139	A500	B138	C708	F110	A186AP	A498	C132	C612AP	D120
A145	A512	B151	C708R	F113	A190	A499AP	C132AP	C614AP	D120AP
A148	A514	B152	C780	F121	A191	A500R	C134	C616AP	D134
A154AP	A519AP	B154	D107	F122	A192	A510	C136	C618	D134AP
A174	A520	B160AP	D114	F123	A194	A510AP	C136AP	C618AP	D136AP
A179	A530	B162	D122	F127	A195	A516	C138	C622	D138AP
A185AP	A712	B162AP	D126	F128AP	A195AP	A528	C139	C622AP	D141
A189	A712R	B163AP	D141AP	F312	A196	A530R	C154AP	C624	D308AP
A193	B102	B304	D436		A197AP	A531	C158	C626AP	D618AP
A214	B103	B306	D437		A202AP	A532AP	C172	C628AP	F107
					A212	A706AP	C172AP	C636AP	F108R
					A212AP	A708AP	C176	C640	F111
					A215	B126AP	C176AP	C640AP	F123AP
					A220	B304R	C182AP	C646AP	F310
					A220AP	B306R	C190	C648AP	
					A250	B312	C190AP	C650AP	
					A250AP	B404	C204	C702	
					A251	C101AP	C204AP	C702AP	

Account Number and Title:				462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund				
Debit					Credit				
H420	H424	H428	H440	H449	H400	H422	H438	H448	
					H406	H426	H446		

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

Account Number and Title:			462091	Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)					
Debit					Credit				
H424									

Account Number and Title:			463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)					
Debit					Credit				
A501	B444	D573	D606	D612	C113	C127	C600	D592	
B210	C419	D594	D608	D614	C115	C148	C601	D604	
					C119	C157	C784	D610	
					C126	C423	D575	D616	

Account Number and Title:			465000	Allotments - Expired Authority					
Debit					Credit				
A112	A484	D106	D141AP	F123	A105	A454	C132	D136AP	F312
A432	A499	D109	D436	F128AP	A408	A467	C136	D138AP	
A434	A513	D110AP	D438	F144	A410	A480	D102	D308AP	
A452	A519AP	D114	D618AP	F146	A436	A499AP	D108	D618	
A456	A712	D120AP	D622		A438	C130	D120	F128	
A464	D102AP	D122	D626						
A466	D103	D126	F120						
A469	D105	D134AP	F121						

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

Account Number and Title:		469000	Anticipated Resources - Programs Exempt From Apportionment						
Debit					Credit				
A107AP	A212AP	C107AP	C412AP	C636AP	A102	A135R	A402	C604R	F129
A109	A220AP	C109AP	C413AP	C640AP	A104AP	A178R	A468	C608R	
A117	A250AP	C114AP	C416AP	C646AP	A114	A196AP	A477R	C708R	
A121	A401	C116AP	C452AP	C648AP	A119	A197R	A702	D438R	
A123	A416AP	C117AP	C457AP	C650AP	A128R	A198R	A712R	F112	
A128	A470	C124AP	C602AP	C702AP					
A150	A489AP	C130AP	C606AP	C704AP					
A153	A510AP	C132AP	C609AP	C706AP					
A164	A532AP	C136AP	C612AP	D108AP					
A176AP	A706AP	C154AP	C614AP	D110AP					
A178	A708AP	C172AP	C616AP	D120AP					
A182AP	B126AP	C176AP	C618AP	D134AP					
A186AP	C101AP	C182AP	C622AP	D618AP					
A195AP	C103AP	C190AP	C626AP	F104					
A202AP	C106AP	C204AP	C628AP	F112					

Account Number and Title:		470000	Commitments - Programs Subject to Apportionment						
Debit					Credit				
A499	B306	B314	D114	F308	B302	B306R	D502		
B121AP	B308	B416	D122	F312					
B137	B309	B606	D126						
B302R	B310	D107	F113						

Account Number and Title:		472000	Commitments - Programs Exempt From Apportionment						
Debit					Credit				
A499	B306	B416	D126		B304	B306R			
B121AP	B308	D107	F113						
B137	B312	D114	F310						
B304R	B316	D122	F312						

Account Number and Title:		479010	Anticipated Reinstated Orders - Obligations, Unpaid						
Debit					Credit				
D111					A103				

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

Account Number and Title:		480100	Undelivered Orders - Obligations, Unpaid						
Debit					Credit				
A146	B117	B402	D134	E106	A543	B310	B314	F330	
A541	B130	B404	D149	E108	B306	B312	B316	F333	
B104	B145	B436	D150AP	F111					
B105	B306R	C408	E102	F332					
B107	B308	C432	E104						

Account Number and Title:		480110	Reinstated Undelivered Orders - Obligations, Unpaid						
Debit					Credit				
F333					D105	D111			

Account Number and Title:		480200	Undelivered Orders - Obligations, Prepaid/Advanced						
Debit					Credit				
B604	C112	F328			B308	B309	F326	F337	

Account Number and Title:		480210	Reinstated Undelivered Orders - Obligations, Prepaid/Advanced						
Debit					Credit				
F337					D115				

Account Number and Title:		483100	Undelivered Orders - Obligations Transferred, Unpaid - No Offset						
Debit					Credit				
A488	A491	A549AP			A223AP	A506	A547	F332	
A490	A545	F330			A493	A508	A551AP		

Account Number and Title:		483110	Undelivered Orders - Obligations Transferred, Unpaid - With Offset						
Debit					Credit				
A427	F330				A428	F332			

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

Account Number and Title:				483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced				
Debit					Credit				
A494	A495	A507	A548	F326	A496	A497	A509	A550	F328

Account Number and Title:			487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries					
Debit					Credit				
A499AP	D120	D134	D136AP	D138AP	F332				

Account Number and Title:				487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected					
Debit					Credit					
C130					F328					

Account Number and Title:				488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid					
Debit					Credit					
F330					D114					

Account Number and Title:				488200	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced					
Debit					Credit					
F326					D122					

Account Number and Title:			490100		Delivered Orders - Obligations, Unpaid				
Debit					Credit				
A500R	A541	B112	B210	B450	A500	B412	B444	D608	E412
A504	B110	B113	B446	F325	A501	B416	B452	E102	F324
					A543	B417	C614	E104	F331
					B117	B418	D112	E106	
					B145	B428	D134	E108	
					B402	B430	D591	E109	
					B406	B436	D595	E204AP	

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

Account Number and Title:			490110	Reinstated Delivered Orders - Obligations, Unpaid					
Debit					Credit				
F331					D109	D111			

Account Number and Title:			490200	Delivered Orders - Obligations, Paid					
Debit					Credit				
C134	C138	F314			A146	B104	B113	B151	C432
C137	C139	F322			A504	B105	B114	B152	D149
					A512	B106	B116	B154	D150AP
					A513	B107	B121AP	B202	D436
					A514	B108	B122	B604	F320
					A712	B109	B130	B606	H402
					B102	B110	B137	C406	
					B103	B112	B138	C408	

Account Number and Title:			493100	Delivered Orders - Obligations Transferred, Unpaid - No Offset					
Debit					Credit				
A492	A545	A549AP	F324		A492R	A503	A547	A551AP	F325

Account Number and Title:			493110	Delivered Orders - Obligations Transferred, Unpaid - With Offset					
Debit					Credit				
A427	F324				A428	F325			

Account Number and Title:			497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries					
Debit					Credit				
D102	D141	D308AP	D616	F123AP	F325				
D110	D142	D610	D618	F128					

Account Number and Title:			497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected					
Debit					Credit				
A511	C136	C753	D108		F322				
C132	C751	C755	D308AP						

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

Account Number and Title:			497210	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Non-cash Refunds				
Debit				Credit				
D115				F302				

Account Number and Title:			498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid				
Debit				Credit				
B115	F324			D106	D140	D614		
				D107	D612	D626		

Account Number and Title:			498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid				
Debit				Credit				
F320				B115	D126			

Account Number and Title:			510000	Revenue From Goods Sold					
Debit					Credit				
A545	A549AP	A557	D437	F336	A547	A710	C145	C426	C646
					A551AP	A711	C169	C430	C648
					A558	A714	C420	C640	C650
					A708	C109	C424	C644	F144AP

Account Number and Title:			510900	Contra Revenue for Goods Sold				
Debit				Credit				
D402	D436			D402R	F336			

Account Number and Title:			520000	Revenue From Services Provided					
Debit					Credit				
D437	F144	F336	H301		A186	A710	C135	C190	C426
					A188	A711	C145	C420	C650
					A201	A714	C169	C422	F144AP
					A708	C109	C188	C424	

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

Account Number and Title:			520900	Contra Revenue for Services Provided					
Debit					Credit				
D402	D436				D402R	F336	H301		

Account Number and Title:			531000	Interest Revenue - Other					
Debit					Credit				
D437	F336	H301			A186	C135	C188	C420	F144AP
					A188	C141	C402	C422	
					A201	C145	C404AP	C438	
					C109	C154	C416	E121	

Account Number and Title:			531100	Interest Revenue - Investments					
Debit					Credit				
C455	C611	E117R	H301		A186	C109	C404AP	C450	D614
C605	C619	F336			A188	C135	C416	C603	E113
					A201	C141	C418	C607	E117
					A250	C145	C419	C621	E119
					A251	C154	C420	C624	F144AP
					B144	C188	C422	C784	
					B153	C402	C423	D612	

Account Number and Title:			531200	Interest Revenue - Loans Receivable/Uninvested Funds					
Debit					Credit				
D437	F336	H301			A186	C109	C148	C404AP	C435
					A188	C135	C154	C416	C436
					A201	C141	C188	C420	C437AP
					C107	C145	C402	C422	F144AP

Account Number and Title:			531300	Interest Revenue - Subsidy Amortization					
Debit					Credit				
F336					E118				

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

Account Number and Title:			531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act					
Debit					Credit				
F336					C145				

Account Number and Title:			531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act					
Debit					Credit				
D402	D424				D402R	F336			

Account Number and Title:			531700	Contra Revenue for Interest Revenue - Loans Receivable					
Debit					Credit				
D402	D424	D436	D438		D402R	F336	H301		

Account Number and Title:			531800	Contra Revenue for Interest Revenue - Investments					
Debit					Credit				
C603	C621	D424	D438		C605	C619	F336		
C607	D402	D436	E205		C611	D402R	H301		

Account Number and Title:			531900	Contra Revenue for Interest Revenue - Other					
Debit					Credit				
D402	D424	D436	D438		D402R	F336	H301		

Account Number and Title:			532000	Penalties and Fines Revenue					
Debit					Credit				
D437	F336	H301			A186	C109	C188	C416	F144AP
					A188	C135	C402	C420	
					A201	C141	C404AP	C422	

Account Number and Title:			532400	Contra Revenue for Penalties and Fines					
Debit					Credit				
D424	D436	D438			F336	H301			

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

Account Number and Title:			532500	Administrative Fees Revenue					
Debit					Credit				
D437	F336	H301			A186	C109	C145	C404AP	C422
					A188	C135	C188	C416	F144AP
					A201	C141	C402	C420	

Account Number and Title:			532900	Contra Revenue for Administrative Fees					
Debit					Credit				
D402	D424	D436	D438		D402R	F336	H301		

Account Number and Title:			540000	Funded Benefit Program Revenue					
Debit					Credit				
D437	F336	H301			A186	A715	C190	C420	F144AP
					A201	C109	C416	C422	

Account Number and Title:			540500	Unfunded FECA Benefit Revenue					
Debit					Credit				
F336					C421				

Account Number and Title:			540600	Contra Revenue for Unfunded FECA Benefit Revenue					
Debit					Credit				
					F336				

Account Number and Title:			540900	Contra Revenue for Funded Benefit Program Revenue					
Debit					Credit				
D402	D436	D438			D402R	F336	H301		

Account Number and Title:			550000	Insurance and Guarantee Premium Revenue					
Debit					Credit				
D437	F336	H301			C109	C420	C422	C424	F144AP

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SUPPLEMENT

Section III

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

Account Number and Title:			550900	Contra Revenue for Insurance and Guarantee Premium Revenue					
Debit					Credit				
D402	D436	D438			D402R	F336	H301		

Account Number and Title:			560000	Donated Revenue - Financial Resources					
Debit					Credit				
F336	H301				A186	C135	C192	C420	
					A188	C141	C402	F144AP	
					A201	C158	C404AP		

Account Number and Title:			560900	Contra Revenue for Donations - Financial Resources					
Debit					Credit				
D402	D436	D438			D402R	F336	H301		

Account Number and Title:			561000	Donated Revenue - Nonfinancial Resources					
Debit					Credit				
F336	H301				C102	C164			

Account Number and Title:			561900	Contra Donated Revenue - Nonfinancial Resources					
Debit					Credit				
D402	D436	D438			D402R	F336	H301		

Account Number and Title:			564000	Forfeiture Revenue - Cash and Cash Equivalents					
Debit					Credit				
F336					A186	A201	C172	C174	D554

Account Number and Title:			564900	Contra Forfeiture Revenue - Cash and Cash Equivalents					
Debit					Credit				
D402					D402R	F336			

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

Account Number and Title:		565000	Forfeiture Revenue - Forfeitures of Property						
Debit					Credit				
F336					A186	A201	C636	D554	D558

Account Number and Title:		565900	Contra Forfeiture Revenue - Forfeitures of Property						
Debit					Credit				
D402					D402R	F336			

Account Number and Title:		570000	Expended Appropriations - Used - Accrued						
Debit					Credit				
B110AP	B235	D102R	D618R	F336	A202AP	B413AP	B436AP	D626AP	E109AP
B115AP	B450R	D110R	F128R		B134	B416AP	B452AP	E102AP	E204AP
					B402AP	B418AP	D106AP	E104AP	E412AP
					B406AP	B428AP	D107AP	E106AP	
					B412AP	B430AP	D134AP	E108AP	

Account Number and Title:		570010	Expended Appropriations - Disbursed						
Debit					Credit				
C132R	C136R	C138R	D108R		B102AP	B108AP	B122AP	B235	C408AP
C134R	C137R	C139R	F336		B105AP	B109AP	B130AP	B414AP	D126AP
					B106AP	B110AP	B202AP	B604AP	
					B107AP	B115AP	B234	C136AP	

Account Number and Title:		570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year						
Debit					Credit				
D310R	D312R	F336			D304	D306AP	D308AP	F336	

Account Number and Title:		570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors						
Debit					Credit				
D310R	D312R	F336			D304	D306AP	D308AP	F336	

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

Account Number and Title:				570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				
Debit					Credit				
D310R	D312R	F336			D302	D306AP	D308AP	F336	

Account Number and Title:				571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government				
Debit					Credit				
					C133				

Account Number and Title:				571400	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account				
Debit					Credit				
C427					C429				

Account Number and Title:				572000	Financing Sources Transferred In Without Reimbursement				
Debit					Credit				
E610	F336				A550	E606	E608		

Account Number and Title:				573000	Financing Sources Transferred Out Without Reimbursement				
Debit					Credit				
A548	E510	E512			E514	F336			

Account Number and Title:				573500	Appropriated Dedicated Collections to be Transferred In				
Debit					Credit				
					A184				

Account Number and Title:				573600	Appropriated Dedicated Collections to be Transferred Out				
Debit					Credit				
A556									

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

Account Number and Title:	574000	Appropriated Dedicated Collections Transferred In							
Debit					Credit				
F336					A133AP	A184	A185	A189AP	

Account Number and Title:	574500	Appropriated Dedicated Collections Transferred Out							
Debit					Credit				
A133	A183	A185AP	A189	F146	F336				

Account Number and Title:	575000	Expenditure Financing Sources - Transfers-In							
Debit					Credit				
A499	D144R	F336			A428	A498	A543	C403	
					A458	A510	A553	C415	
					A489	A511	C109	D144	

Account Number and Title:	575500	Non-Expenditure Financing Sources - Transfers-In - Other							
Debit					Credit				
A135AP	A518	A547	F123AP		A161	A223AP	A446	A482	A532
A422	A519	A551AP	F336		A167	A410	A450	A508	A547
A509	A542	A558			A171	A416	A454	A509	A551AP
					A173	A418	A462	A516	A558
					A177	A420	A467	A528	
					A203	A438	A474	A531	

Account Number and Title:	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers							
Debit					Credit				
F336					A147	C196	E516		

Account Number and Title:	576000	Expenditure Financing Sources - Transfers-Out							
Debit					Credit				
A427	A501	A514	D140		A500R	D141	D142	F123AP	F336
A456	A512	A541	D437						
A500	A513	A552							

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

Account Number and Title:				576500	Non-Expenditure Financing Sources - Transfers-Out - Other				
Debit					Credit				
A134	A414	A452	A507	A549AP	A424	A522	A530R	A545	A557
A145	A417	A466	A520	A557	A507	A523	A540	A549AP	F336
A163	A426	A469	A521	F121					
A165	A430	A478	A530						
A179	A434	A486	A534						
A406	A442	A488	A545						

Account Number and Title:			576600		Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers				
Debit					Credit				
A143	A144	B111	B139		F336				

Account Number and Title:				577500	Non-Budgetary Financing Sources Transferred In					
Debit					Credit					
F336					C155	C420	E604	F144AP		

Account Number and Title:			577600		Non-Budgetary Financing Sources Transferred Out				
Debit					Credit				
D148	D149AP	E508	E509		F336				

Account Number and Title:				578000	Imputed Financing Sources					
Debit					Credit					
F336					E402					

Account Number and Title:				579000	Other Financing Sources				
Debit					Credit				
A237	F336				C119	C145	C430		

Account Number and Title:				579100	Adjustment to Financing Sources - Credit Reform				
Debit					Credit				
A202AP	A208	D147AP	D150		A206	D147	D149	D150AP	
A204	D146	D149AP	F336						

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

Account Number and Title:	579200	Financing Sources To Be Transferred Out - Contingent Liability							
Debit					Credit				
B425					F336				

Account Number and Title:	579500	Seigniorage							
Debit					Credit				
F336					C145				

Account Number and Title:	580000	Tax Revenue Collected - Not Otherwise Classified							
Debit					Credit				
F336					A186	A201	C141	D586	
					A188	C135	C143AP		

Account Number and Title:	580100	Tax Revenue Collected - Individual							
Debit					Credit				
F336					A188	C135	C141	C143AP	D586

Account Number and Title:	580200	Tax Revenue Collected - Corporate							
Debit					Credit				
F336					A188	C135	C141	C143AP	D586

Account Number and Title:	580300	Tax Revenue Collected - Unemployment							
Debit					Credit				
F336					A188	C135	C141	C143AP	D586

Account Number and Title:	580400	Tax Revenue Collected - Excise							
Debit					Credit				
F336					A188	C135	C141	C143AP	D586

Account Number and Title:	580500	Tax Revenue Collected - Estate and Gift							
Debit					Credit				
F336					A188	C135	C141	C143AP	D586

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

Account Number and Title:	580600	Tax Revenue Collected - Customs							
Debit					Credit				
F336					A188	C135	C141	C143AP	D586

Account Number and Title:	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified							
Debit					Credit				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:	582100	Tax Revenue Accrual Adjustment - Individual							
Debit					Credit				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:	582200	Tax Revenue Accrual Adjustment - Corporate							
Debit					Credit				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:	582300	Tax Revenue Accrual Adjustment - Unemployment							
Debit					Credit				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:	582400	Tax Revenue Accrual Adjustment - Excise							
Debit					Credit				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:	582500	Tax Revenue Accrual Adjustment - Estate and Gift							
Debit					Credit				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:	582600	Tax Revenue Accrual Adjustment - Customs							
Debit					Credit				
C143AP	D586	F336			C402	C404AP	C422		

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

Account Number and Title:			583000	Contra Revenue for Taxes - Not Otherwise Classified					
Debit					Credit				
D402	D424	D438			D402R	F336			

Account Number and Title:			583100	Contra Revenue for Taxes - Individual					
Debit					Credit				
D402	D424	D438			D402R	F336			

Account Number and Title:			583200	Contra Revenue for Taxes - Corporate					
Debit					Credit				
D402	D424	D438			D402R	F336			

Account Number and Title:			583300	Contra Revenue for Taxes - Unemployment					
Debit					Credit				
D402	D424	D438			D402R	F336			

Account Number and Title:			583400	Contra Revenue for Taxes - Excise					
Debit					Credit				
D402	D424	D438			D402R	F336			

Account Number and Title:			583500	Contra Revenue for Taxes - Estate and Gift					
Debit					Credit				
D402	D424	D438			D402R	F336			

Account Number and Title:			583600	Contra Revenue for Taxes - Customs					
Debit					Credit				
D402	D424	D438			D402R	F336			

Account Number and Title:			589000	Tax Revenue Refunds - Not Otherwise Classified					
Debit					Credit				
B118	B416				F336				

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

Account Number and Title:			589100	Tax Revenue Refunds - Individual					
Debit					Credit				
B118	B416				F336				

Account Number and Title:			589200	Tax Revenue Refunds - Corporate					
Debit					Credit				
B118	B416				F336				

Account Number and Title:			589300	Tax Revenue Refunds - Unemployment					
Debit					Credit				
B118	B416				F336				

Account Number and Title:			589400	Tax Revenue Refunds - Excise					
Debit					Credit				
B118	B416				F336				

Account Number and Title:			589500	Tax Revenue Refunds - Estate and Gift					
Debit					Credit				
B118	B416				F336				

Account Number and Title:			589600	Tax Revenue Refunds - Customs					
Debit					Credit				
B118	B416				F336				

Account Number and Title:			590000	Other Revenue					
Debit					Credit				
D437	F144	F336	H301		A186	C109	C169	C416	C630
					A188	C135	C188	C420	F144AP
					A201	C141	C402	C422	
					B200	C145	C404AP	C424	

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

Account Number and Title:		590900	Contra Revenue for Other Revenue						
Debit					Credit				
D402	D424	D436	D438		D402R	F336	H301		

Account Number and Title:		591900	Revenue and Other Financing Sources - Cancellations						
Debit					Credit				
F119	F120	F122	F128AP		F336				

Account Number and Title:		592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)						
Debit					Credit				
D579R	F336				D579				

Account Number and Title:		592200	Valuation Change in Investments for Federal Government Sponsored Enterprise						
Debit					Credit				
D503R	F336				D503				

Account Number and Title:		592300	Valuation Change in Investments - Beneficial Interest in Trust						
Debit					Credit				
D503R	F336				C135	C141	D503		

Account Number and Title:		593000	Lessor Lease Revenue						
Debit					Credit				
D437	F336				A186	C109	C420	F144AP	

Account Number and Title:		593300	Amortization of Unearned Lessor Revenue						
Debit					Credit				
F336					C460				

Account Number and Title:		593900	Contra Revenue for Lessor Lease Revenue						
Debit					Credit				
D402					C733	D402R	F336		

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

Account Number and Title:				599000	Collections for Others - Statement of Custodial Activity				
Debit					Credit				
C141AP	C142	C143AP	D584		F336				

Account Number and Title:				599100	Accrued Collections for Others - Statement of Custodial Activity				
Debit					Credit				
C402AP	C404				C143AP	D422	D424AP	D584	F336

Account Number and Title:				599300	Offset to Non-Entity Collections - Statement of Changes in Net Position				
Debit					Credit				
C143AP	C146AP	C196AP	D585		F336				
C145AP	C147	D503AP							

Account Number and Title:				599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position				
Debit					Credit				
C403AP	C405	C420AP	E516AP	F336	C143AP	C196AP	D585		
					C146AP	D420R	F336		

Account Number and Title:				599700	Financing Sources Transferred In From Custodial Statement Collections				
Debit					Credit				
D437	F336				A212	A220	C109	C189	

Account Number and Title:				599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account				
Debit					Credit				
A221					F336				

Account Number and Title:				599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government				
Debit					Credit				
A210					F336				

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

Account Number and Title:			599900	Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account					
Debit					Credit				
C429					F336				

Account Number and Title:			610000	Operating Expenses/Program Costs					
Debit					Credit				
A146	B106	B436	D109	E106	A545	C138AP	D115	E114	H300
A514	B107	B444	D126	E108	A549AP	C139AP	D308AP	E116	
A547	B138	B604	D134	E204AP	C132	D102	D582	E414	
A551AP	B154	B606	D510	E412	C134	D108	E110	F128	
B102	B402	C102	D534	E418	C136AP	D110	E112	F336	
B104	B406	D106	E102	E506					
B105	B412	D107	E104						

Account Number and Title:			615000	Expensed Asset					
Debit					Credit				
B402					F336				

Account Number and Title:			619000	Contra Bad Debt Expense - Incurred for Others					
Debit					Credit				
F336									

Account Number and Title:			619900	Adjustment to Subsidy Expense					
Debit					Credit				
F336					D112AP	D113	D149AP	D150	

Account Number and Title:			631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank					
Debit					Credit				
B109	B418				F336	H300			

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

Account Number and Title:				632000	Interest Expenses on Securities				
Debit					Credit				
B109	B418	E124			E126	F336	H300		

Account Number and Title:				633000	Other Interest Expenses				
Debit					Credit				
B109	B416	B419	D614		F336	H300			
B117	B418	D612							

Account Number and Title:				633800	Remuneration Interest				
Debit					Credit				
B210									

Account Number and Title:				634000	Interest Expense Accrued on the Liability for Loan Guarantees				
Debit					Credit				
E122					F336				

Account Number and Title:				640000	Benefit Expense				
Debit					Credit				
B402	D106	D126	E104		C132	D108	D115	F336	
B604	D107	D134	E106		D102	D110	D308AP		

Account Number and Title:				650000	Cost of Goods Sold				
Debit					Credit				
C630	C648	D538	E110		B108AP	C134	D102	D566R	E116
C642	D106	D566	E114		C132	C414	D308AP	E112	F336
C646	D107	E102	E408						

Account Number and Title:				660000	Applied Overhead				
Debit					Credit				
E110	E112	E114	E116	F336	D514	E404	F336		

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

Account Number and Title:		661000	Cost Capitalization Offset						
Debit					Credit				
F336					D514	F336			

Account Number and Title:		671000	Depreciation, Amortization, and Depletion						
Debit					Credit				
E120					E110	E114	E404		
					E112	E116	F336		

Account Number and Title:		671300	Lessee Lease Amortization						
Debit					Credit				
E127					F336				

Account Number and Title:		672000	Bad Debt Expense						
Debit					Credit				
D404	D420				F336				

Account Number and Title:		673000	Imputed Costs						
Debit					Credit				
E402					F336				

Account Number and Title:		679000	Other Expenses Not Requiring Budgetary Resources						
Debit					Credit				
B405	C137	D518	D582	E416	B108AP	D128	D566R	F336	
B424	C138AP	D528	E406		B424R	D526	D580	H300	
C136AP	C139AP	D566	E410		C414	D528R	E109R		

Account Number and Title:		679300	Accrued Expenses						
Debit					Credit				
B413	B414	F336			F336				

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

Account Number and Title:			679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees					
Debit					Credit				
F336					B407				

Account Number and Title:			680000	Future Funded Expenses					
Debit					Credit				
B420	D112AP	F130			B105	B436	D146	F336	
B424	D113	F336			B424R	D145	D147AP	H300	

Account Number and Title:			685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)					
Debit					Credit				
B422					F336	H300			

Account Number and Title:			690000	Non-Production Costs					
Debit					Credit				
B102	B406	B604	D107	E102	B108AP	C414	D110	F336	
B402	B436	D106	D134	F336	C132	D102	D115	H300	
					C134	D108	D308AP		

Account Number and Title:			693000	Lessee Lease Expense					
Debit					Credit				
B107	B402				F336				

Account Number and Title:			711000	Gains on Disposition of Assets - Other					
Debit					Credit				
F338	H301				C161	C626	C630	C648	E602
					C610	C627	C644	C731	
					C615	C628	C646	C733	

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

Account Number and Title:		711100	Gains on Disposition of Investments						
Debit					Credit				
F338	H301				C602	C608	C622	C702	C752
					C606	C618	C624	C706	C753

Account Number and Title:		711200	Gains on Disposition of Borrowings						
Debit					Credit				
F338	H301				B121AP	B131	B135		

Account Number and Title:		717100	Gains on Changes in Long-Term Assumptions - From Experience						
Debit					Credit				
F338					D570				

Account Number and Title:		717200	Losses on Changes in Long-Term Assumptions - From Experience						
Debit					Credit				
D571					F340				

Account Number and Title:		718000	Unrealized Gains						
Debit					Credit				
F338	H301				D589				

Account Number and Title:		718100	Unrealized Gain - Exchange Stabilization Fund (ESF)						
Debit					Credit				
					D592				

Account Number and Title:		719000	Other Gains						
Debit					Credit				
F338	H301				A208	C732	D574	D604	
					B450	D440	D575	D610	
					C613	D569	D578	D618	

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

Account Number and Title:	719090	Gains on International Monetary Fund Assets							
Debit					Credit				
					H438	H446			

Account Number and Title:	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges							
Debit					Credit				
					D612	D614			

Account Number and Title:	721000	Losses on Disposition of Assets - Other							
Debit					Credit				
C161	C615	C630	C648	D418	F340	H300			
C609	C626	C644	C731	E502					
C610	C628	C646	C733	E602					

Account Number and Title:	721100	Losses on Disposition of Investments							
Debit					Credit				
C602	C608	C622	C704	C754	F340	H300			
C604	C618	C624	C708	C755					

Account Number and Title:	721200	Losses on Disposition of Borrowings							
Debit					Credit				
B121AP	B131	B137	C149	C153	F340	H300			

Account Number and Title:	727100	Gains on Changes in Long-Term Assumptions							
Debit					Credit				
F338					D570				

Account Number and Title:	727200	Losses on Changes in Long-Term Assumptions							
Debit					Credit				
D571					F340				

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

Account Number and Title:		728000	Unrealized Losses						
Debit					Credit				
D589					F340	H300			

Account Number and Title:		728100	Unrealized Losses - Exchange Stabilization Fund (ESF)						
Debit					Credit				
D594									

Account Number and Title:		729000	Other Losses						
Debit					Credit				
A206	C194	D542	D572	D608	B424R	C137	F340	H300	
B108	C613	D548	D573	D626					
B424	D442	D564	D576						
B452	D523	D568	D606						

Account Number and Title:		729090	Losses on International Monetary Fund Assets						
Debit					Credit				
H402	H440	H449							

Account Number and Title:		729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges						
Debit					Credit				
D612	D614								

Account Number and Title:		729200	Other Losses From Impairment of Assets						
Debit					Credit				
C613					F340	H300			

Account Number and Title:		730000	Extraordinary Items						
Debit					Credit				
D550	F338	H301			F340	H300			

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

Account Number and Title:				740000	Prior-Period Adjustments Due to Corrections of Errors				
Debit					Credit				
D306	D312	F338	H301		D308	D310	F340	H300	

Account Number and Title:				740100	Prior-Period Adjustments Due to Changes in Accounting Principles				
Debit					Credit				
D306	D532	F338			D308	D310	F340	H300	
D312	D536	H301							

Account Number and Title:				740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year				
Debit					Credit				
D306	D312	F338	H301		D308	D310	F340	H300	

Account Number and Title:				750000	Distribution of Income - Dividend				
Debit					Credit				
C435AP	C437				C149AP	C153AP	F125	F340	

Account Number and Title:				760000	Changes in Actuarial Liability				
Debit					Credit				
B426	F338				B426R	F340			

Account Number and Title:				801000	Guaranteed Loan Level				
Debit					Credit				
G102					F344	F352			

Account Number and Title:				801500	Guaranteed Loan Level - Unapportioned				
Debit					Credit				
G104					G102				

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

Account Number and Title:		802000	Guaranteed Loan Level - Apportioned						
Debit					Credit				
F346	G106				G104				

Account Number and Title:		804000	Guaranteed Loan Level - Used Authority						
Debit					Credit				
F344					G106				

Account Number and Title:		804500	Guaranteed Loan Level - Unused Authority						
Debit					Credit				
F352					F346				

Account Number and Title:		805000	Guaranteed Loan Principal Outstanding						
Debit					Credit				
G108					G110				

Account Number and Title:		805300	Guaranteed Loan New Disbursements by Lender						
Debit					Credit				
F348					G108				

Account Number and Title:		806500	Guaranteed Loan Collections, Defaults, and Adjustments						
Debit					Credit				
G110					F350				

Account Number and Title:		807000	Guaranteed Loan Cumulative Disbursements by Lenders						
Debit					Credit				
F350					F348				

Account Number and Title:		809100	Partial or Early Cancellation of Authority						
Debit					Credit				
E204					F301	F390AP			

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

Account Number and Title:		809200	Offset for Partial or Early Cancellation of Authority						
Debit					Credit				
F301	F390AP				E204				

Account Number and Title:		880100	Offset for Purchases of Assets						
Debit					Credit				
C132R	C134R	C136R	C138R	F370	B152AP	B406AP	B604AP	D514AP	G122
					B402AP	B430AP	D134AP	G120	G124

Account Number and Title:		880200	Purchases of Property, Plant, and Equipment						
Debit					Credit				
B402AP	B604AP	D514AP			C132R	C134R	C136R	C138R	F370
B406AP	D134AP	G120							

Account Number and Title:		880300	Purchases of Inventory and Related Property						
Debit					Credit				
B402AP	B430AP	D134AP	G122		C132R	C134R	C136R	C138R	F370
B406AP	B604AP	D514AP							

Account Number and Title:		880400	Purchases of Assets - Other						
Debit					Credit				
B152AP	B406AP	D134AP	G124		C132R	C134R	C136R	C138R	F370
B402AP	B604AP	D514AP	D523						

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