

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

Account Number and Title:		101000		Fund Balance With Treasury					
Debit					Credit				
A104	A467	C108	C155	C619	A112	A466	B109	B137AP	D126
A110	A472	C109	C156	C621	A132	A469	B110	B138	D149AP
A133AP	A474	C111	C158	C622	A133	A476	B112	B139	D306
A155	A480	C112	C172	C624	A134	A478	B113	B143	D436
A156	A482	C114	C176	C626	A135AP	A484	B114	B150	D438
A157	A492R	C116	C182	C628	A136	A486	B116	B160	D502
A170	A502	C117	C185	C630	A141	A488	B118	B160AP	D506
A171	A506	C120	C186	C632	A145	A490	B119	B162	D507
A175	A508	C121	C188	C634	A146	A492	B120	B162AP	E509
A181	A510	C122	C190	C636	A160	A504	B121	B163	F106
A184	A511	C123	C196	C638	A169	A512	B121AP	B163AP	F108
A185	A522	C124	C200	C640	A180	A513	B122	B165	F110
A186	A524	C125	C202	C646	A183	A514	B124	B166	F120
A188	A528	C128	C204	C647	A185AP	A518	B124AP	B202	F121
A189AP	A530R	C130	C452	C702	A189	A526	B126	B308	F122
A195	A531	C132	C453	C704	A210	A530	B126AP	C149AP	F124
A198	A536	C134	C454	C706	A404	A538	B128	C151AP	F128AP
A199AP	A540	C136	C602	C708	A406	A542	B128AP	C153AP	F146
A202	A544	C137	C603	D108	A412	A546	B129	C163	F148
A212	A704	C138	C604	D308AP	A414	A712	B130	C406	H200
A408	A708	C139	C605	D310	A430	B102	B131	C408	H412
A410	B121AP	C140	C606	D504	A432	B103	B132	C432	H420
A420	B123	C141	C607	F107	A434	B104	B132AP	C456	H424
A436	B125	C141AP	C608	F108R	A440	B105	B133	C457	H428
A438	B127	C143	C610	H100	A442	B106	B135AP	C458	H430
A444	B135	C145	C611	H400	A452	B107	B136	C780	H442
A446	B150R	C146	C612	H406	A464	B108	B137	D122	
A448	B602	C149	C614	H422					
A450	C103	C151	C615	H426					
A460	C106	C153	C616	H444					
A462	C107	C154	C618	H448					

Account Number and Title:		109000		Fund Balance With Treasury While Awaiting a Warrant					
Debit					Credit				
A196AP	A197				A198	A199AP			

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U.S. Standard General Ledger  
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Account Number and Title:				<b>111000</b>	<b>Undeposited Collections</b>				
<b>Debit</b>					<b>Credit</b>				
C144	C174	D310	D556		C144R	C176	D306		

Account Number and Title:				<b>112000</b>	<b>Imprest Funds</b>				
<b>Debit</b>					<b>Credit</b>				
D310	D502				D306	D504			

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

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

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

Account Number and Title:				<b>119000</b>	<b>Other Cash</b>				
<b>Debit</b>					<b>Credit</b>				
C108	C150	D310	H100		B140	D306	D506	H200	

Account Number and Title:				<b>119090</b>	<b>Other Cash - International Monetary Fund</b>				
<b>Debit</b>					<b>Credit</b>				
					H434				

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

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U.S. Standard General Ledger  
Account Transaction Postings

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

Account Number and Title:		<b>119307</b>		<b>International Monetary Fund - Dollar Deposits with the IMF</b>					
<b>Debit</b>					<b>Credit</b>				
H434									

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

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

Account Number and Title:		<b>119400</b>		<b>Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights</b>					
<b>Debit</b>					<b>Credit</b>				
B141	C150	D595	D616		B446	D306	D602	D606	H200
C119	D310	D604	H100						

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

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

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

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

Account Number and Title:			<b>131000</b>	<b>Accounts Receivable</b>					
<b>Debit</b>					<b>Credit</b>				
A498	C406	C422	C644	D578	A195	C130	C140	C186	D576
A714	C412	C425	C648	E604	A499	C136	C141AP	C194	E508
B108AP	C414	C430	C650	F144AP	A502	C137	C143	C647	F144
C402	C415	C438	D128	H100	C106	C138	C146	D306	H200
C403	C416	C440	D130		C109	C139	C178	D408	
C404AP	C420	C610	D310						

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

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

Account Number and Title:			<b>132100</b>	<b>Unfunded FECA Benefit Contributions Receivable</b>					
<b>Debit</b>					<b>Credit</b>				
C421									

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

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

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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					
A458	A498	D144	D310	E604	A456	A502	D306			
					A499	D144R	E508			

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

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

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

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

Account Number and Title:		<b>134400</b>	<b>Interest Receivable on Special Drawing Rights</b>						
<b>Debit</b>					<b>Credit</b>				
D612	D614				C146	D616			

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

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

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

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

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

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

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

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

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

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

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

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

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

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U.S. Standard General Ledger  
Account Transaction Postings

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

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

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

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

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

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

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

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

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

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

Account Number and Title:		<b>138400</b>	<b>Interest Receivable - Foreign Currency Denominated Assets</b>						
<b>Debit</b>					<b>Credit</b>				
B144	C420	F144AP			C115	C126	C157		

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

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

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

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Account Number and Title:				<b>141000</b>	<b>Advances and Prepayments</b>				
<b>Debit</b>					<b>Credit</b>				
A496	B308	B410	D310		A494	B604	C130	D306	
A550	B309	D122	H100		A548	C112	D130	H200	

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

Account Number and Title:				<b>151200</b>	<b>Operating Materials and Supplies Held in Reserve for Future Use</b>				
<b>Debit</b>					<b>Credit</b>				
B402	D106	D134	D545		B108AP	C414	D110	D546	
B406	D107	D310	E602		C132	D102	D306	E510	
B604	D126	D544	E606		C134	D108	D308AP		

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

Account Number and Title:				<b>151400</b>	<b>Operating Materials and Supplies Held for Repair</b>				
<b>Debit</b>					<b>Credit</b>				
D310	D526	E606			D306	D526AP	D530	E510	

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

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Account Number and Title:		<b>151900</b>	<b>Operating Materials and Supplies - Allowance</b>					
<b>Debit</b>				<b>Credit</b>				
C644	C648	D528R			D310	D528	E606	
C646	D306	E510						

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

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

Account Number and Title:		<b>152300</b>	<b>Inventory Held for Repair</b>						
<b>Debit</b>				<b>Credit</b>					
C430	D524	E412	E602		D306	D428	D524R	D536	E510
D310	D534	E414	E606						

Account Number and Title:		<b>152400</b>	<b>Inventory - Excess, Obsolete, and Unserviceable</b>						
<b>Debit</b>				<b>Credit</b>					
D310	D523	E602	E606		C626	D306	D428	E510	

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

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U.S. Standard General Ledger  
Account Transaction Postings

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

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

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:				<b>154200</b>	<b>Forfeited Property Held for Donation or Use</b>				
<b>Debit</b>					<b>Credit</b>				
D310	D558	D562	E606		D306	D430	D560	E504	E510

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

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

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

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

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

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

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

Account Number and Title:			<b>157200</b>	<b>Stockpile Materials Held for Sale</b>					
<b>Debit</b>					<b>Credit</b>				
B402	C164	D126	D552		B108AP	C414	C634	D110	D548
B406	D106	D134	E606		C132	C630	D102	D306	D550
B604	D107	D310			C134	C632	D108	D308AP	E510

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

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

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

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

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

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

Account Number and Title:				<b>161300</b>	<b>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service</b>				
<b>Debit</b>					<b>Credit</b>				
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:				<b>161800</b>	<b>Market Adjustment - Investments</b>				
<b>Debit</b>					<b>Credit</b>				
D310	E512	E608	H100		D306	D589	E512	E608	H200

Account Number and Title:				<b>162000</b>	<b>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</b>				
<b>Debit</b>					<b>Credit</b>				
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	

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

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

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

Account Number and Title:		<b>162300</b>	<b>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</b>						
<b>Debit</b>					<b>Credit</b>				
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:		<b>163000</b>	<b>Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service</b>						
<b>Debit</b>					<b>Credit</b>				
B128	B166	D310	E608	H100	C128	C618	D306	E512	H200

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

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

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

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

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

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

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

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

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

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

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

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

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U.S. Standard General Ledger  
Account Transaction Postings

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

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

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

Account Number and Title:		<b>169000</b>	<b>Other Investments</b>						
<b>Debit</b>				<b>Credit</b>					
D310	E608	H100			C622	C624	D306	E512	H200

Account Number and Title:		<b>171100</b>	<b>Land and Land Rights</b>					
<b>Debit</b>				<b>Credit</b>				
B402	C164	D126	E606		B108AP	C644	D108	D418
B406	D106	D134	H100		C132	C646	D110	E502
B604	D107	D310			C134	C648	D306	E510
					C414	D102	D308AP	H200

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

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

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

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

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

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

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

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

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

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U.S. Standard General Ledger  
Account Transaction Postings

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

Account Number and Title:			<b>181000</b>	<b>Assets Under Capital Lease</b>					
<b>Debit</b>					<b>Credit</b>				
B438	D310	D514	E606	H100	B108AP	C414	C644	D306	E510
					C132	C610	C648	D308AP	H200
					C134	C613	D108	D418	

Account Number and Title:			<b>181900</b>	<b>Accumulated Depreciation on Assets Under Capital Lease</b>					
<b>Debit</b>					<b>Credit</b>				
C610	C644	D306	E510		D310	E120	E606		
C613	C648	D418							

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

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

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

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

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

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

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

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

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

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

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

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U.S. Standard General Ledger  
Account Transaction Postings

Account Number and Title:		<b>192500</b>	<b>Capital Transfers Receivable</b>						
<b>Debit</b>					<b>Credit</b>				
D310	D581				C196	D306			

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

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

Account Number and Title:		<b>211000</b>	<b>Accounts Payable</b>						
<b>Debit</b>					<b>Credit</b>				
A492	B135AP	B446	D308AP		A492R	B405	B428	C614	D312
B110	B137AP	D102	D506		A501	B406	B430	D106	E109
B120	B210	D110	D508		B402	B412	B436	D107	E204AP
B121	B408	D308	F128		B403	B416	B444	D134	E412

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

Account Number and Title:		<b>212000</b>	<b>Disbursements in Transit</b>						
<b>Debit</b>					<b>Credit</b>				
B110	D308				B408	B410	D312		

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

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

Account Number and Title:				<b>214000</b>	<b>Accrued Interest Payable - Not Otherwise Classified</b>				
<b>Debit</b>					<b>Credit</b>				
B112	D102	D308	D616		B416	D106	D134	D612	
B440	D110	D308AP			B418	D107	D312	D614	

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

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

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

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

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

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

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U.S. Standard General Ledger  
Account Transaction Postings

Account Number and Title:				<b>218000</b>	<b>Loan Guarantee Liability</b>				
<b>Debit</b>					<b>Credit</b>				
B104	D147	D308	E514		B104AP	C117	C428	D312	E122
					C103	C118	C438	D580	E610

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

Account Number and Title:				<b>219100</b>	<b>Employee Health Care Liability Incurred but Not Reported</b>				
<b>Debit</b>					<b>Credit</b>				
D102	D110	D308	D308AP		B402	D106	D134	E102	
					B420	D107	D312		

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

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

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

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

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U.S. Standard General Ledger  
Account Transaction Postings

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

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

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

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

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

Account Number and Title:			<b>222000</b>	<b>Unfunded Leave</b>				
<b>Debit</b>				<b>Credit</b>				
D308	E514			B420	D312	E610		

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

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

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U.S. Standard General Ledger  
Account Transaction Postings

Account Number and Title:			<b>231000</b>	<b>Liability for Advances and Prepayments</b>					
<b>Debit</b>					<b>Credit</b>				
A710	B142	E514			A704	C182	D312	E610	
A712	D308	F110							

Account Number and Title:			<b>232000</b>	<b>Other Deferred Revenue</b>					
<b>Debit</b>					<b>Credit</b>				
C118	C426	D308	D562		B432	B602	C116		
C424	C636R	D558			B434	C114	D312		

Account Number and Title:			<b>240000</b>	<b>Liability for Nonfiduciary Deposit Funds and Undeposited Collections</b>					
<b>Debit</b>					<b>Credit</b>				
B403	C144R	C605	D405	D588	C108	C417	C607	E115	
B407	C417R	C611	D506		C144	C425	C619	E205	
					C170	C603	C621		

Account Number and Title:			<b>241000</b>	<b>Liability for Clearing Accounts</b>					
<b>Debit</b>					<b>Credit</b>				
D507					C111				

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

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

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

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U.S. Standard General Ledger  
Account Transaction Postings

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			

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 Certificates						
Debit					Credit				
D308					D312				

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

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

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U.S. Standard General Ledger  
Account Transaction Postings

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

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

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

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

Account Number and Title:		<b>267000</b>	<b>Actuarial Liabilities for Treasury-Managed Benefit Programs</b>						
<b>Debit</b>					<b>Credit</b>				
B426R	D308	E514			B420	B426	D312	E610	

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

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

Account Number and Title:		<b>292000</b>	<b>Contingent Liabilities</b>						
<b>Debit</b>					<b>Credit</b>				
B424R	D308	E514			B424	E610			

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U.S. Standard General Ledger  
Account Transaction Postings

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

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

Account Number and Title:		<b>294000</b>	<b>Capital Lease Liability</b>						
<b>Debit</b>					<b>Credit</b>				
B110	B408	D308	E514		B438	D312	E610		

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

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

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

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

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

Account Number and Title:				<b>299000</b>	<b>Other Liabilities Without Related Budgetary Obligations</b>				
<b>Debit</b>					<b>Credit</b>				
A141	C174R	D308	E504		A132	A145	C150	D312	
C170	D112	D555	E514		A134	A189	C166	D562	
					A136	B420	D148	E610	

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

Account Number and Title:				<b>310000</b>	<b>Unexpended Appropriations - Cumulative</b>				
<b>Debit</b>					<b>Credit</b>				
F342					F342				

Account Number and Title:				<b>310100</b>	<b>Unexpended Appropriations - Appropriations Received</b>				
<b>Debit</b>					<b>Credit</b>				
F108	F148	F342			A104	A170	A198	F107	H406
					A110	A196AP	A199AP	F108R	H448
					A155	A197	A202	H400	

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

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

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

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

Account Number and Title:		<b>310600</b>	<b>Unexpended Appropriations - Adjustments</b>						
<b>Debit</b>					<b>Credit</b>				
A112	A136	F106	F122	H428	F342				
A132	A169	F120	F128AP						

Account Number and Title:		<b>310700</b>	<b>Unexpended Appropriations - Used</b>						
<b>Debit</b>					<b>Credit</b>				
A146AP	B122AP	B418AP	D106AP	E108AP	C132R	C137R	D102R	F128R	
A202AP	B130AP	B428AP	D107AP	E109AP	C134R	C138R	D108R	F148R	
A514AP	B134	B430AP	D114AP	E204AP	C136R	C139R	D110R	F342	
B102AP	B202AP	B436AP	D126AP	E412AP					
B105AP	B402AP	B438AP	D134AP						
B106AP	B406AP	B604AP	E102AP						
B107AP	B412AP	C136AP	E104AP						
B109AP	B416AP	C408AP	E106AP						

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

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

Account Number and Title:		<b>331000</b>	<b>Cumulative Results of Operations</b>						
<b>Debit</b>					<b>Credit</b>				
F336	F340				F336	F338			

Account Number and Title:		<b>340000</b>	<b>Fiduciary Net Assets</b>						
<b>Debit</b>					<b>Credit</b>				
H300	H312				H301	H310			

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U.S. Standard General Ledger  
Account Transaction Postings

Account Number and Title:		<b>341000</b>	<b>Contributions to Fiduciary Net Assets</b>					
<b>Debit</b>				<b>Credit</b>				
H310					H100			

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

Account Number and Title:		<b>403200</b>	<b>Estimated Indefinite Contract Authority</b>					
<b>Debit</b>				<b>Credit</b>				
A176					A168	F112		

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

Account Number and Title:		<b>404200</b>	<b>Estimated Indefinite Borrowing Authority</b>					
<b>Debit</b>				<b>Credit</b>				
A162					A154	F112		

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

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

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

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U.S. Standard General Ledger  
Account Transaction Postings

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

Account Number and Title:		<b>406000</b>	<b>Anticipated Collections From Non-Federal Sources</b>						
<b>Debit</b>					<b>Credit</b>				
A140	F116				C107	C154	C616	C646	
					C109	C609	C626	D108	
					C116	C612	C628	D308AP	
					C117	C614	C640	F112	

Account Number and Title:		<b>407000</b>	<b>Anticipated Collections From Federal Sources</b>						
<b>Debit</b>					<b>Credit</b>				
A140	C457	C604	F116		C101	C124	C453	C618	D308AP
					C103	C412	C602	C646	F112
					C106	C415	C606	C648	
					C109	C416	C608	D108	

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

Account Number and Title:		<b>408200</b>	<b>Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A542	F376				A540				

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

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

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U.S. Standard General Ledger  
Account Transaction Postings

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

Account Number and Title:				<b>411300</b>	<b>Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts</b>				
<b>Debit</b>					<b>Credit</b>				
A184					F302				

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

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

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

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

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

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U.S. Standard General Ledger  
Account Transaction Postings

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:			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									

Account Number and Title:			412000	Anticipated Indefinite Appropriations					
Debit				Credit					
A102	C604	F116		A104	A197AP	C124	C608		
				A186	A202	C602	C618		
				A196	A212	C606	F112		

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

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U.S. Standard General Ledger  
Account Transaction Postings

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				

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				

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			

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U.S. Standard General Ledger  
Account Transaction Postings

Account Number and Title:		<b>413000</b>	<b>Appropriation To Liquidate Contract Authority Withdrawn</b>						
<b>Debit</b>					<b>Credit</b>				
F302					A169				

Account Number and Title:		<b>413100</b>	<b>Current-Year Contract Authority Realized</b>						
<b>Debit</b>					<b>Credit</b>				
A166	A168	F112			F304				

Account Number and Title:		<b>413200</b>	<b>Substitution of Contract Authority</b>						
<b>Debit</b>					<b>Credit</b>				
A187	F304				A704				

Account Number and Title:		<b>413300</b>	<b>Decreases to Indefinite Contract Authority</b>						
<b>Debit</b>					<b>Credit</b>				
F304					A172	A174	F113		

Account Number and Title:		<b>413400</b>	<b>Contract Authority Withdrawn</b>						
<b>Debit</b>					<b>Credit</b>				
F304					D136				

Account Number and Title:		<b>413500</b>	<b>Contract Authority Liquidated</b>						
<b>Debit</b>					<b>Credit</b>				
A169	F304				A170	A171	A175	A187	

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

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

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U.S. Standard General Ledger  
Account Transaction Postings

Account Number and Title:		<b>413800</b>	<b>Appropriation To Liquidate Contract Authority</b>						
<b>Debit</b>					<b>Credit</b>				
A170	A171	A175			F302				

Account Number and Title:		<b>413900</b>	<b>Contract Authority Carried Forward</b>						
<b>Debit</b>					<b>Credit</b>				
F304					F304				

Account Number and Title:		<b>414000</b>	<b>Substitution of Borrowing Authority</b>						
<b>Debit</b>					<b>Credit</b>				
F306					A155	A159			

Account Number and Title:		<b>414100</b>	<b>Current-Year Borrowing Authority Realized</b>						
<b>Debit</b>					<b>Credit</b>				
A152	A154	F112			F306				

Account Number and Title:		<b>414200</b>	<b>Actual Repayment of Borrowing Authority Converted to Cash</b>						
<b>Debit</b>					<b>Credit</b>				
F302					B120	B121	B135AP	B137AP	

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

Account Number and Title:		<b>414400</b>	<b>Borrowing Authority Withdrawn</b>						
<b>Debit</b>					<b>Credit</b>				
F306					D138				

Account Number and Title:		<b>414500</b>	<b>Borrowing Authority Converted to Cash</b>						
<b>Debit</b>					<b>Credit</b>				
F306					A156				

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

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

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

Account Number and Title:		<b>414800</b>	<b>Resources Realized From Borrowing Authority</b>						
<b>Debit</b>					<b>Credit</b>				
A156					F302				

Account Number and Title:		<b>414900</b>	<b>Borrowing Authority Carried Forward</b>						
<b>Debit</b>					<b>Credit</b>				
F306					F306				

Account Number and Title:		<b>415000</b>	<b>Reappropriations - Transfers-In</b>						
<b>Debit</b>					<b>Credit</b>				
A110					F302				

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

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

Account Number and Title:		<b>415300</b>	<b>Transfers of Contract Authority - Nonallocation</b>						
<b>Debit</b>					<b>Credit</b>				
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 - Nonallocation - 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 Receipt or Appropriation Balances 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				

Account Number and Title:		416000	Anticipated Transfers - Current-Year Authority						
Debit					Credit				
A468	A476	A478			A470	A472	A474	A532	F104

Account Number and Title:		416500	Allocations of Authority - Anticipated From Invested Balances						
Debit					Credit				
A402					A416	F104			

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U.S. Standard General Ledger  
Account Transaction Postings

Account Number and Title:				<b>416600</b>	<b>Allocations of Realized Authority - To Be Transferred From Invested Balances</b>				
<b>Debit</b>					<b>Credit</b>				
A416	A424	A430			A135AP	A420	A422	A426	F376

Account Number and Title:				<b>416700</b>	<b>Allocations of Realized Authority - Transferred From Invested Balances</b>				
<b>Debit</b>					<b>Credit</b>				
A420					A430	F302			

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

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

Account Number and Title:				<b>417100</b>	<b>Nonallocation Transfers of Invested Balances - Receivable</b>				
<b>Debit</b>					<b>Credit</b>				
A532	F378R				A536	F378			

Account Number and Title:				<b>417200</b>	<b>Nonallocation Transfers of Invested Balances - Payable</b>				
<b>Debit</b>					<b>Credit</b>				
A522	A538				A534				

Account Number and Title:				<b>417300</b>	<b>Nonallocation Transfers of Invested Balances - Transferred</b>				
<b>Debit</b>					<b>Credit</b>				
A536					A538	F302			

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U.S. Standard General Ledger  
Account Transaction Postings

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

Account Number and Title:				<b>417590</b>	<b>Allocation Transfers of Current-Year Authority for Noninvested Accounts - International Monetary Fund</b>				
<b>Debit</b>					<b>Credit</b>				
H422	H480				H420				

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

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

Account Number and Title:				<b>418000</b>	<b>Anticipated Transfers - Prior-Year Balances</b>				
<b>Debit</b>					<b>Credit</b>				
A468	A476	A478			A470	A472	A474	F104	

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

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

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U.S. Standard General Ledger  
Account Transaction Postings

Account Number and Title:		<b>419100</b>	<b>Balance Transfers - Extension of Availability Other Than Reappropriations</b>						
<b>Debit</b>					<b>Credit</b>				
A460	A462				A464	A466	F302		

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

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

Account Number and Title:		<b>419500</b>	<b>Transfer of Obligated Balances</b>						
<b>Debit</b>					<b>Credit</b>				
A492R	A506	A540	A550		A488	A492	A542	A548	F302
A496	A508	A544	A552		A490	A494	A546	A554	

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

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

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

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

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U.S. Standard General Ledger  
Account Transaction Postings

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 and Other Income							
Debit					Credit				
A702	F116				A706	A708	C182	C650	F112

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:	422100	Unfilled Customer Orders Without Advance							
Debit					Credit				
A704	A706	C101	F380R		A714	C103	C430	F380	
					A715	C182	F109		

Account Number and Title:	422200	Unfilled Customer Orders With Advance							
Debit					Credit				
A704	C182	F382R			A710	B610	F110	F382	

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

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U.S. Standard General Ledger  
Account Transaction Postings

Account Number and Title:		<b>423000</b>	<b>Unfilled Customer Orders Without Advance - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A546	F380				A544	F380R			

Account Number and Title:		<b>423100</b>	<b>Unfilled Customer Orders With Advance - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A554	F382				A552	F382R			

Account Number and Title:		<b>423200</b>	<b>Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A542	F384				A540	F384R			

Account Number and Title:		<b>423300</b>	<b>Reimbursements and Other Income Earned - Receivable - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A542	F386				A540	F386R			

Account Number and Title:		<b>423400</b>	<b>Other Federal Receivables - Transferred</b>						
<b>Debit</b>					<b>Credit</b>				
A542	F388				A540	F388R			

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

Account Number and Title:		<b>425100</b>	<b>Reimbursements and Other Income Earned - Receivable</b>						
<b>Debit</b>					<b>Credit</b>				
A714	A715	C430	F386R		C185	C186	F144	F386	

Account Number and Title:		<b>425200</b>	<b>Reimbursements and Other Income Earned - Collected</b>						
<b>Debit</b>					<b>Credit</b>				
A251	A710	C186			F302				
A708	C185	C753							

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U.S. Standard General Ledger  
Account Transaction Postings

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

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

Account Number and Title:		426000	Actual Collections of "governmental-type" Fees						
Debit					Credit				
C107	C109				C110	F302			

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

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

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

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

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

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U.S. Standard General Ledger  
Account Transaction Postings

Account Number and Title:				<b>426600</b>	<b>Other Actual Business-Type Collections From Non-Federal Sources</b>				
<b>Debit</b>					<b>Credit</b>				
C107	C158	C630	C640		A710	C110	F302		
C109	C609	C632	C646						
C148	C626	C634							

Account Number and Title:				<b>426700</b>	<b>Other Actual "governmental-type" Collections From Non-Federal Sources</b>				
<b>Debit</b>					<b>Credit</b>				
C107	C109				B118	C110	F302		

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

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

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

Account Number and Title:				<b>427500</b>	<b>Actual Collections From Liquidating Fund</b>				
<b>Debit</b>					<b>Credit</b>				
					F302				

Account Number and Title:				<b>427600</b>	<b>Actual Collections From Financing Fund</b>				
<b>Debit</b>					<b>Credit</b>				
C107	C109				F302				

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U.S. Standard General Ledger  
Account Transaction Postings

Account Number and Title:		<b>427700</b>	<b>Other Actual Collections - Federal</b>						
<b>Debit</b>					<b>Credit</b>				
B121AP	C107	C140	C647		C110	F302			
B135	C109	C646							

Account Number and Title:		<b>428300</b>	<b>Interest Receivable From Treasury</b>						
<b>Debit</b>					<b>Credit</b>				
C416					C140				

Account Number and Title:		<b>428500</b>	<b>Receivable From the Liquidating Fund</b>						
<b>Debit</b>					<b>Credit</b>				
C412									

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

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

Account Number and Title:		<b>429500</b>	<b>Adjustments to the Exchange Stabilization Fund</b>						
<b>Debit</b>					<b>Credit</b>				
D575	D591	D592	D595	D604	D573	D594	D606		

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

Account Number and Title:		<b>431000</b>	<b>Anticipated Recoveries of Prior-Year Obligations</b>						
<b>Debit</b>					<b>Credit</b>				
A138	A140	F116			C130	C136	D134	F112	
					C132	D110	D308AP		

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U.S. Standard General Ledger  
Account Transaction Postings

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

Account Number and Title:			435000	Canceled Authority				
Debit				Credit				
D145					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:			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	

Account Number and Title:			436000	Appropriation Purpose Fulfilled - Balance Not Available				
Debit				Credit				
					F147			

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U.S. Standard General Ledger  
Account Transaction Postings

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

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

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

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

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

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

Account Number and Title:				<b>439000</b>	<b>Reappropriations - Transfers-Out</b>				
<b>Debit</b>					<b>Credit</b>				
F302					A112				

Account Number and Title:				<b>439100</b>	<b>Adjustments to Indefinite Appropriations</b>				
<b>Debit</b>					<b>Credit</b>				
F107	F302				F106				

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U.S. Standard General Ledger  
Account Transaction Postings

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

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

Account Number and Title:				<b>439400</b>	<b>Receipts Unavailable for Obligation Upon Collection - Current-Year Authority</b>				
<b>Debit</b>					<b>Credit</b>				
A190	B124AP	B128AP	B162AP	C604	A108	A531	C606	C750	F394
A520	B126	B129	B163AP		A188	C114	C608	C752	
A530	B126AP	B160AP	C458		A195	C124	C618	C754	
					A250	C454	C622	E113	
					A530R	C602	C624	F359	

Account Number and Title:				<b>439401</b>	<b>Receipts Unavailable for Obligation Upon Collection - Prior-Year Balances</b>				
<b>Debit</b>					<b>Credit</b>				
F394					A214				

Account Number and Title:				<b>439500</b>	<b>Authority Unavailable for Obligation Pursuant to Public Law - Temporary</b>				
<b>Debit</b>					<b>Credit</b>				
A128R	A197R	A198R	F126		A128				

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

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U.S. Standard General Ledger  
Account Transaction Postings

Account Number and Title:				<b>439700</b>	<b>Appropriations, Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances</b>				
<b>Debit</b>					<b>Credit</b>				
B124AP	B128AP	B162AP	F316		A127	F317	F334	F358	
B126	B129	B163AP	F334						
B126AP	B160AP	F132	F354						

Account Number and Title:				<b>439701</b>	<b>Appropriations Temporarily Precluded From Obligation - Prior-Year</b>				
<b>Debit</b>					<b>Credit</b>				
F317					A124				

Account Number and Title:				<b>439800</b>	<b>Offsetting Collections Temporarily Precluded From Obligation - Current Year Balances</b>				
<b>Debit</b>					<b>Credit</b>				
B124AP	B128AP	B162AP	F318		A129	E113	F395		
B126	B129	B163AP	F356						
B126AP	B160AP	F134							

Account Number and Title:				<b>439801</b>	<b>Offsetting Collections Temporarily Precluded From Obligation - Prior-Year Balances</b>				
<b>Debit</b>					<b>Credit</b>				
F395					A215				

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

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

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U.S. Standard General Ledger  
Account Transaction Postings

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

Account Number and Title:			<b>445000</b>	<b>Unapportioned Authority</b>					
<b>Debit</b>					<b>Credit</b>				
A116	A145	A486	B160AP	D438	A102	A195	A468	C190	C754
A118	A148	A499	B162	F104	A104	A196	A480	C204	C755
A124	A164	A514	B162AP	F106	A108	A197AP	A482	C452	D108
A125	A174	A519AP	B163AP	F108	A110	A197R	A498	C453	D110
A126	A178	A712	B416	F112	A114	A198R	A499AP	C602	D120
A127	A185AP	B118	C456	F113	A126R	A199R	A510	C606	D134
A128	A189	B121	C457	F118	A128R	A202	A511	C608	D136AP
A129	A199	B121AP	C604	F121	A137R	A212	A516	C609	D138AP
A130	A213	B124AP	C704	F122	A138	A250	A528	C618	D308AP
A131	A214	B126	C708	F123	A140	A251	A532	C622	F107
A132	A215	B126AP	D107	F128AP	A152	A402	A702	C624	F108R
A133	A216	B128AP	D114	F147	A161	A408	B121AP	C626	F112
A134	A426	B129	D122	F312	A162	A410	B135	C630	F114
A135	A430	B131	D126	F334	A166	A416	C106	C632	F116
A137	A440	B135AP	D136		A167	A420	C114	C634	F126
A139	A442	B137	D138		A176	A444	C124	C636	F128
A142	A470	B137AP	D141AP		A178R	A446	C130	C702	F308
A143	A484	B139	D436		A184	A448	C132	C706	F334
					A186	A450	C136	C750	
					A190	A458	C158	C751	
					A192	A460	C172	C752	
					A194	A462	C176	C753	

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

Account Number and Title:					451000	Apportionments				
Debit					Credit					
A120	A430	B121AP	B162AP	F112	A116	A500R	C602	C618	F107	
A135	A440	B124AP	B163AP	F113	A122	C124	C606	C702	F108R	
A163	A442	B126	B416	F121	A177	C204	C608	C706		
A165	A499	B126AP	C106AP	F122						
A179	A500	B128AP	C604	F123						
A404	A512	B129	C704	F128AP						
A406	A514	B137	C708	F147						
A412	A519AP	B138	D141AP	F308						
A414	A534	B160AP	F106	F312						
A426	B107	B162	F108							

Account Number and Title:					459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment				
Debit					Credit					
A122	F112				A118					

Account Number and Title:					461000	Allotments - Realized Resources				
Debit					Credit					
A135	A500	B137	C406	F106	A120	B306R	C134	C453	F108R	
A148	A512	B138	C456	F108	A122	B310	C137	D120	F111	
A154AP	A514	B152	C457	F109	A499AP	B404	C138	D136AP		
A163	A519AP	B154	D112	F110	A500R	C106AP	C139	D138AP		
A165	A534	B202	D114	F113	B302R	C112	C452	F107		
A168AP	A712	B302	D141AP	F121						
A189	B102	B306	D436	F122						
A404	B104	B308	D438	F123						
A406	B106	B314	D502	F128AP						
A412	B107	B406	E102	F147						
A414	B108	B412	E104	F308						
A426	B109	B416	E106	F312						
A430	B114	B418	E108	H402						
A440	B116	B428	E109							
A442	B121AP	B430	E204AP							
A499	B122	B436	E412							

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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	A189	A712	B163AP	D436	A102	A250	B162AP	C182AP	C706
A124	A214	A712R	B304	D438	A104	A251	B304R	C190	C706AP
A127	A215	B102	B306	E102	A108	A402	B306R	C204	C708AP
A128	A216	B103	B308	E104	A110	A416	B312	C204AP	C750
A129	A404	B107	B316	E106	A114	A420	B404	C412AP	C751
A130	A406	B109	B406	E108	A123	A444	C106AP	C416AP	C752
A131	A412	B121	B412	E109	A128R	A446	C107AP	C452	C753
A132	A414	B121AP	B416	E204AP	A137R	A448	C109AP	C453	C754
A133	A426	B124AP	B418	E412	A152	A450	C112	C602	C755
A134	A430	B126	B430	F104	A162	A458	C114	C602AP	D108
A135	A440	B126AP	C456	F106	A166	A460	C114AP	C606	D108AP
A136	A442	B128AP	C457	F108	A176	A462	C116AP	C606AP	D110
A137	A470	B129	C604	F109	A177	A468	C124	C608	D110AP
A139	A484	B131	C604R	F110	A178R	A480	C124AP	C612AP	D120
A145	A486	B135AP	C608R	F113	A186	A482	C130AP	C614AP	D134
A148	A499	B137	C704	F121	A186AP	A498	C132	C616AP	D134AP
A154AP	A500	B137AP	C708	F122	A190	A499AP	C132AP	C618	D136AP
A164	A512	B138	C780	F123	A192	A500R	C134	C618AP	D138AP
A168AP	A514	B152	D107	F128AP	A194	A510	C136	C622	D141
A174	A519AP	B154	D114	F147	A195	A516	C136AP	C624	D308AP
A178	A520	B160AP	D122	F312	A196	A528	C138	C626AP	F107
A179	A530	B162	D126		A197AP	A530R	C139	C640	F108R
A185AP	A534	B162AP	D141AP		A197R	A531	C154AP	C640AP	F111
					A198R	A702	C158	C702	F123AP
					A212	A706AP	C172	C702AP	F310
					A212AP	B126AP	C176	C704AP	

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		

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

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U.S. Standard General Ledger  
Account Transaction Postings

Account Number and Title:		<b>463000</b>	<b>Funds Not Available for Commitment/Obligation</b>						
<b>Debit</b>					<b>Credit</b>				
F308	F312				A138	A140			

Account Number and Title:		<b>463500</b>	<b>Funds Not Available - Adjustments to the Exchange Stabilization Fund</b>						
<b>Debit</b>					<b>Credit</b>				
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:		<b>465000</b>	<b>Allotments - Expired Authority</b>						
<b>Debit</b>					<b>Credit</b>				
A112	A466	A712	D436	F144	A408	A454	C130	D108	D308AP
A432	A469	D106	D438	F146	A410	A467	C132	D120	F128
A434	A484	D114	F120		A436	A480	C136	D136AP	F312
A452	A499	D122	F121		A438	A499AP	D102	D138AP	
A456	A513	D126	F123						
A464	A519AP	D141AP	F128AP						

Account Number and Title:		<b>469000</b>	<b>Anticipated Resources - Programs Exempt From Apportionment</b>						
<b>Debit</b>					<b>Credit</b>				
A123	C109AP	C182AP	C616AP	D108AP	A119	A712R	C604R	C608R	
A186AP	C114AP	C204AP	C618AP	D110AP					
A212AP	C116AP	C412AP	C626AP	D134AP					
A706AP	C124AP	C416AP	C640AP	F112					
B126AP	C130AP	C602AP	C702AP						
B162AP	C132AP	C606AP	C704AP						
C106AP	C136AP	C612AP	C706AP						
C107AP	C154AP	C614AP	C708AP						

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U.S. Standard General Ledger  
Account Transaction Postings

Account Number and Title:		<b>470000</b>	<b>Commitments - Programs Subject to Apportionment</b>						
<b>Debit</b>					<b>Credit</b>				
A154AP	B137	B309	B606		B302	B306R	D502		
A168AP	B302R	B310	F113						
A499	B306	B314	F308						
B121AP	B308	B416	F312						

Account Number and Title:		<b>472000</b>	<b>Commitments - Programs Exempt From Apportionment</b>						
<b>Debit</b>					<b>Credit</b>				
A154AP	B121AP	B306	B316	F310	B304	B306R			
A168AP	B137	B308	B416	F312					
A499	B304R	B312	F113						

Account Number and Title:		<b>480100</b>	<b>Undelivered Orders - Obligations, Unpaid</b>						
<b>Debit</b>					<b>Credit</b>				
A146	B306R	B438	D150AP	F111	A154AP	B306	B312	B316	
B104	B308	C408	E102	F332	A168AP	B310	B314	F330	
B105	B402	C432	E104						
B107	B404	D134	E106						
B130	B436	D149	E108						

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

Account Number and Title:		<b>483100</b>	<b>Undelivered Orders - Obligations Transferred, Unpaid</b>						
<b>Debit</b>					<b>Credit</b>				
A488	A490	F330			A506	A508	F332		

Account Number and Title:		<b>483200</b>	<b>Undelivered Orders - Obligations Transferred, Prepaid/Advanced</b>						
<b>Debit</b>					<b>Credit</b>				
A494	A548	F326			A496	A550	F328		

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

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

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

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

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

Account Number and Title:				<b>490100</b>	<b>Delivered Orders - Obligations, Unpaid</b>				
<b>Debit</b>					<b>Credit</b>				
A500R	B110	B113	B446		A500	B418	C614	E102	E412
A504	B112	B210	F325		A501	B428	D112	E104	F324
					B402	B430	D134	E106	
					B406	B436	D591	E108	
					B412	B438	D595	E109	
					B416	B444	D608	E204AP	

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

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

Account Number and Title:			<b>493100</b>	<b>Delivered Orders - Obligations Transferred, Unpaid</b>					
<b>Debit</b>					<b>Credit</b>				
A492	F324				A492R	F325			

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

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

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

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

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U.S. Standard General Ledger  
Account Transaction Postings

Account Number and Title:				<b>510000</b>	<b>Revenue From Goods Sold</b>				
<b>Debit</b>					<b>Credit</b>				
F336					A708	C109	C424	C640	C648
					A710	C145	C426	C644	C650
					A714	C420	C430	C646	F144AP

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

Account Number and Title:				<b>520000</b>	<b>Revenue From Services Provided</b>				
<b>Debit</b>					<b>Credit</b>				
F144	F336	H301			A186	A710	C145	C420	C426
					A188	A714	C188	C422	C650
					A708	C109	C190	C424	F144AP

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

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

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

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Account Transaction Postings

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

Account Number and Title:				<b>531300</b>	<b>Interest Revenue - Subsidy Amortization</b>				
<b>Debit</b>					<b>Credit</b>				
F336					E118				

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

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

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

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

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

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U.S. Standard General Ledger  
Account Transaction Postings

Account Number and Title:		<b>532000</b>	<b>Penalties and Fines Revenue</b>						
<b>Debit</b>					<b>Credit</b>				
F336	H301				A186	C141	C404AP	C422	
					A188	C188	C416	F144AP	
					C109	C402	C420		

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

Account Number and Title:		<b>532500</b>	<b>Administrative Fees Revenue</b>						
<b>Debit</b>					<b>Credit</b>				
F336	H301				A186	C141	C402	C420	
					A188	C145	C404AP	C422	
					C109	C188	C416	F144AP	

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

Account Number and Title:		<b>540000</b>	<b>Funded Benefit Program Revenue</b>						
<b>Debit</b>					<b>Credit</b>				
F336	H301				A186	C109	C416	C422	
					A715	C190	C420	F144AP	

Account Number and Title:		<b>540500</b>	<b>Unfunded FECA Benefit Revenue</b>						
<b>Debit</b>					<b>Credit</b>				
F336					C421				

Account Number and Title:		<b>540600</b>	<b>Contra Revenue for Unfunded FECA Benefit Revenue</b>						
<b>Debit</b>					<b>Credit</b>				
					F336				

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Account Transaction Postings

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

Account Number and Title:		<b>550000</b>	<b>Insurance and Guarantee Premium Revenue</b>						
<b>Debit</b>					<b>Credit</b>				
F336	H301				C109	C420	C422	C424	F144AP

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

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

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

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

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

Account Number and Title:		<b>564000</b>	<b>Forfeiture Revenue - Cash and Cash Equivalents</b>						
<b>Debit</b>					<b>Credit</b>				
F336					A186	C172	C174	D554	

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Account Transaction Postings

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

Account Number and Title:		<b>565000</b>	<b>Forfeiture Revenue - Forfeitures of Property</b>						
<b>Debit</b>					<b>Credit</b>				
F336					A186	C636	D554	D558	

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

Account Number and Title:		<b>570000</b>	<b>Expended Appropriations</b>						
<b>Debit</b>					<b>Credit</b>				
C132R	C137R	D102R	F128R		A146AP	B122AP	B418AP	D106AP	E108AP
C134R	C138R	D108R	F148R		A202AP	B130AP	B428AP	D107AP	E109AP
C136R	C139R	D110R	F336		A514AP	B134	B430AP	D114AP	E204AP
					B102AP	B202AP	B436AP	D126AP	E412AP
					B105AP	B402AP	B438AP	D134AP	
					B106AP	B406AP	B604AP	E102AP	
					B107AP	B412AP	C136AP	E104AP	
					B109AP	B416AP	C408AP	E106AP	

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

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

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

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

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

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

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

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

Account Number and Title:				<b>575000</b>	<b>Expenditure Financing Sources - Transfers-In</b>				
<b>Debit</b>					<b>Credit</b>				
A456	A499	D144R	F336		A458	A510	C109	C415	
					A498	A511	C403	D144	

Account Number and Title:				<b>575500</b>	<b>Nonexpenditure Financing Sources - Transfers-In - Other</b>				
<b>Debit</b>					<b>Credit</b>				
A135AP	A518	A542	F123AP		A161	A410	A450	A482	A532
A422	A519	A546	F336		A167	A416	A454	A508	
					A171	A420	A462	A516	
					A173	A438	A467	A528	
					A177	A446	A474	A531	

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Account Transaction Postings

Account Number and Title:				<b>575600</b>	<b>Nonexpenditure Financing Sources - Transfers-In - Capital Transfers</b>				
<b>Debit</b>					<b>Credit</b>				
F336					C196	E516			

Account Number and Title:				<b>576000</b>	<b>Expenditure Financing Sources - Transfers-Out</b>				
<b>Debit</b>					<b>Credit</b>				
A500	A512	A514			A500R	D141	D142	F123AP	F336
A501	A513	D140							

Account Number and Title:				<b>576500</b>	<b>Nonexpenditure Financing Sources - Transfers-Out - Other</b>				
<b>Debit</b>					<b>Credit</b>				
A134	A406	A442	A486	F121	A424	A523	A540	F336	
A145	A414	A452	A488		A522	A530R	A544		
A163	A426	A466	A520						
A165	A430	A469	A530						
A179	A434	A478	A534						

Account Number and Title:				<b>576600</b>	<b>Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers</b>				
<b>Debit</b>					<b>Credit</b>				
A143	B139				F336				

Account Number and Title:				<b>577500</b>	<b>Nonbudgetary Financing Sources Transferred In</b>				
<b>Debit</b>					<b>Credit</b>				
F336					C155	C420	E604	F144AP	

Account Number and Title:				<b>577600</b>	<b>Nonbudgetary Financing Sources Transferred Out</b>				
<b>Debit</b>					<b>Credit</b>				
D148	D149AP	E508	E509		F336				

Account Number and Title:				<b>578000</b>	<b>Imputed Financing Sources</b>				
<b>Debit</b>					<b>Credit</b>				
F336					E402				

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Account Number and Title:		<b>579000</b>	<b>Other Financing Sources</b>						
<b>Debit</b>					<b>Credit</b>				
F336					C119	C145	C430		

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

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

Account Number and Title:		<b>579500</b>	<b>Seigniorage</b>						
<b>Debit</b>					<b>Credit</b>				
F336					C145				

Account Number and Title:		<b>580000</b>	<b>Tax Revenue Collected - Not Otherwise Classified</b>						
<b>Debit</b>					<b>Credit</b>				
F336					A186	A188	C141	C143AP	D586

Account Number and Title:		<b>580100</b>	<b>Tax Revenue Collected - Individual</b>						
<b>Debit</b>					<b>Credit</b>				
F336					A188	C141	C143AP	D586	

Account Number and Title:		<b>580200</b>	<b>Tax Revenue Collected - Corporate</b>						
<b>Debit</b>					<b>Credit</b>				
F336					A188	C141	C143AP	D586	

Account Number and Title:		<b>580300</b>	<b>Tax Revenue Collected - Unemployment</b>						
<b>Debit</b>					<b>Credit</b>				
F336					A188	C141	C143AP	D586	

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Account Transaction Postings

Account Number and Title:		<b>580400</b>	<b>Tax Revenue Collected - Excise</b>						
<b>Debit</b>					<b>Credit</b>				
F336					A188	C141	C143AP	D586	

Account Number and Title:		<b>580500</b>	<b>Tax Revenue Collected - Estate and Gift</b>						
<b>Debit</b>					<b>Credit</b>				
F336					A188	C141	C143AP	D586	

Account Number and Title:		<b>580600</b>	<b>Tax Revenue Collected - Customs</b>						
<b>Debit</b>					<b>Credit</b>				
F336					A188	C141	C143AP	D586	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Account Number and Title:				<b>590000</b>	<b>Other Revenue</b>				
<b>Debit</b>					<b>Credit</b>				
F144	F336	H301			A186	C109	C188	C416	C424
					A188	C141	C402	C420	C630
					B200	C145	C404AP	C422	F144AP

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

Account Number and Title:				<b>591900</b>	<b>Revenue and Other Financing Sources - Cancellations</b>				
<b>Debit</b>					<b>Credit</b>				
F120	F122	F128AP			F336				

Account Number and Title:				<b>592100</b>	<b>Valuation Change in Investments - Exchange Stabilization Fund</b>				
<b>Debit</b>					<b>Credit</b>				
D579R	F336				D579				

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

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

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

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**U.S. Standard General Ledger  
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Account Number and Title:		<b>599100</b>	<b>Accrued Collections for Others - Statement of Custodial Activity</b>						
<b>Debit</b>					<b>Credit</b>				
C402AP	C404				C143AP	D422	D424AP	D584	F336

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

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

Account Number and Title:		<b>599700</b>	<b>Financing Sources Transferred In From Custodial Statement Collections</b>						
<b>Debit</b>					<b>Credit</b>				
F336					A212				

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

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

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Account Number and Title:		<b>615000</b>	<b>Expensed Asset</b>						
<b>Debit</b>					<b>Credit</b>				
B402					F336				

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

Account Number and Title:		<b>619000</b>	<b>Adjustment to Subsidy Expense</b>						
<b>Debit</b>					<b>Credit</b>				
F336					D112AP	D113	D149AP	D150	

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

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

Account Number and Title:		<b>633000</b>	<b>Other Interest Expenses</b>						
<b>Debit</b>					<b>Credit</b>				
B109	B416	B418	D612	D614	F336	H300			

Account Number and Title:		<b>633800</b>	<b>Remuneration Interest</b>						
<b>Debit</b>					<b>Credit</b>				
B210									

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

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Account Transaction Postings

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

Account Number and Title:		<b>650000</b>	<b>Cost of Goods Sold</b>						
<b>Debit</b>					<b>Credit</b>				
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:		<b>660000</b>	<b>Applied Overhead</b>						
<b>Debit</b>					<b>Credit</b>				
E110	E112	E114	E116	F336	D514	E404			

Account Number and Title:		<b>661000</b>	<b>Cost Capitalization Offset</b>						
<b>Debit</b>					<b>Credit</b>				
F336					D514				

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

Account Number and Title:		<b>672000</b>	<b>Bad Debt Expense</b>						
<b>Debit</b>					<b>Credit</b>				
D404	D420				F336				

Account Number and Title:		<b>673000</b>	<b>Imputed Costs</b>						
<b>Debit</b>					<b>Credit</b>				
E402					F336				

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Account Transaction Postings**

Account Number and Title:		<b>679000</b>	<b>Other Expenses Not Requiring Budgetary Resources</b>						
<b>Debit</b>					<b>Credit</b>				
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:		<b>679500</b>	<b>Contra Expense-Nonfiduciary Deposit Fund Intragovernmental Administrative Fees</b>						
<b>Debit</b>					<b>Credit</b>				
F336					B407				

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

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

Account Number and Title:		<b>690000</b>	<b>Nonproduction Costs</b>						
<b>Debit</b>					<b>Credit</b>				
B102	B406	B604	D107	E102	B108AP	C134	D102	D110	F336
B402	B436	D106	D134		C132	C414	D108	D308AP	H300

Account Number and Title:		<b>711000</b>	<b>Gains on Disposition of Assets - Other</b>						
<b>Debit</b>					<b>Credit</b>				
F338	H301				C161	C615	C628	C644	C648
					C610	C626	C632	C646	E602

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

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Account Transaction Postings

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						
Debit					Credit				
					D592				

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

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			

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Account Transaction Postings

Account Number and Title:		<b>721000</b>	<b>Losses on Disposition of Assets - Other</b>						
<b>Debit</b>					<b>Credit</b>				
C161	C615	C634	C648	E602	F340	H300			
C609	C626	C644	D418						
C610	C628	C646	E502						

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

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

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

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

Account Number and Title:		<b>728000</b>	<b>Unrealized Losses</b>						
<b>Debit</b>					<b>Credit</b>				
D589					F340	H300			

Account Number and Title:		<b>728100</b>	<b>Unrealized Losses - Exchange Stabilization Fund</b>						
<b>Debit</b>					<b>Credit</b>				
D594									

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Account Transaction Postings

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

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

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

Account Number and Title:		<b>729200</b>	<b>Other Losses from Impairment of Assets</b>						
<b>Debit</b>					<b>Credit</b>				
C613					F340	H300			

Account Number and Title:		<b>730000</b>	<b>Extraordinary Items</b>						
<b>Debit</b>					<b>Credit</b>				
D550	F338	H301			F340	H300			

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

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

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Account Transaction Postings

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

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

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

Account Number and Title:				<b>801000</b>	<b>Guaranteed Loan Level</b>				
<b>Debit</b>					<b>Credit</b>				
G102					F344	F352			

Account Number and Title:				<b>801500</b>	<b>Guaranteed Loan Level - Unapportioned</b>				
<b>Debit</b>					<b>Credit</b>				
G104					G102				

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

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

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

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Account Transaction Postings

Account Number and Title:		<b>805000</b>	<b>Guaranteed Loan Principal Outstanding</b>						
<b>Debit</b>					<b>Credit</b>				
G108					G110				

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

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

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

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

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

Account Number and Title:		<b>880100</b>	<b>Offset for Purchases of Assets</b>						
<b>Debit</b>					<b>Credit</b>				
C132R	C134R	C136R	C138R	F370	B152AP	B430AP	D134AP	G122	
					B402AP	B438AP	D514AP	G124	
					B406AP	B604AP	G120		

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

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 Account Transaction Postings

Account Number and Title:				<b>880300</b>	<b>Purchases of Inventory and Related Property</b>				
<b>Debit</b>					<b>Credit</b>				
B402AP	B430AP	B604AP	D514AP		C132R	C134R	C136R	C138R	F370
B406AP	B438AP	D134AP	G122						

Account Number and Title:				<b>880400</b>	<b>Purchases of Assets - Other</b>				
<b>Debit</b>					<b>Credit</b>				
B152AP	B406AP	D134AP	G124		C132R	C134R	C136R	C138R	F370
B402AP	B604AP	D514AP	G122						

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