

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

| Account Number and Title: | | 101000 | | | Fund Balance With Treasury | | | | |
|---------------------------|--------|--------|------|--------|----------------------------|------|--------|--------|--------|
| Debit | | | | | Credit | | | | |
| A104 | A462 | C108 | C155 | C619 | A112 | A466 | B110 | B138 | D306 |
| A110 | A467 | C109 | C156 | C621 | A132 | A469 | B111 | B139 | D436 |
| A133AP | A472 | C111 | C158 | C622 | A133 | A476 | B112 | B143 | D438 |
| A147 | A474 | C112 | C172 | C624 | A134 | A478 | B113 | B150 | D502 |
| A155 | A480 | C114 | C176 | C626 | A135AP | A484 | B114 | B160 | D506 |
| A156 | A482 | C116 | C182 | C628 | A136 | A486 | B116 | B160AP | D507 |
| A157 | A492R | C117 | C185 | C630 | A141 | A488 | B118 | B162 | D622 |
| A170 | A502 | C120 | C186 | C632 | A144 | A490 | B119 | B162AP | E509 |
| A171 | A506 | C121 | C188 | C634 | A145 | A492 | B120 | B163 | F106 |
| A175 | A508 | C122 | C189 | C636 | A146 | A504 | B121 | B163AP | F108 |
| A181 | A510 | C123 | C190 | C638 | A160 | A512 | B121AP | B165 | F110 |
| A184 | A511 | C124 | C196 | C640 | A169 | A513 | B122 | B166 | F119 |
| A185 | A522 | C125 | C200 | C646 | A180 | A514 | B124 | B202 | F120 |
| A186 | A524 | C128 | C202 | C647 | A183 | A518 | B124AP | B308 | F121 |
| A188 | A528 | C130 | C204 | C702 | A185AP | A526 | B126 | C149AP | F122 |
| A189AP | A530R | C132 | C452 | C704 | A189 | A530 | B126AP | C151AP | F124 |
| A195 | A531 | C134 | C453 | C706 | A210 | A538 | B128 | C153AP | F128AP |
| A198 | A536 | C135 | C454 | C708 | A404 | A542 | B128AP | C163 | F146 |
| A199AP | A540 | C136 | C602 | D108 | A406 | A546 | B129 | C406 | F148 |
| A200 | A544 | C137 | C603 | D308AP | A412 | A712 | B130 | C408 | H200 |
| A202 | A704 | C138 | C604 | D310 | A414 | B102 | B131 | C432 | H412 |
| A212 | A708 | C139 | C605 | D504 | A430 | B103 | B132 | C456 | H420 |
| A408 | B121AP | C140 | C606 | F107 | A432 | B104 | B132AP | C457 | H424 |
| A410 | B123 | C141 | C607 | F108R | A434 | B105 | B133 | C458 | H428 |
| A420 | B125 | C141AP | C608 | H100 | A440 | B106 | B135AP | C780 | H430 |
| A436 | B127 | C143 | C610 | H400 | A442 | B107 | B136 | D122 | H442 |
| A438 | B135 | C145 | C611 | H406 | A452 | B108 | B137 | D126 | |
| A444 | B150R | C146 | C612 | H422 | A464 | B109 | B137AP | D149AP | |
| A446 | B602 | C149 | C614 | H426 | | | | | |
| A448 | C103 | C151 | C615 | H444 | | | | | |
| A450 | C106 | C153 | C616 | H448 | | | | | |
| A460 | C107 | C154 | C618 | | | | | | |

R = The USSGL transaction mentions 'Reverse' in the Comment.

AP = The USSGL transaction mentions 'Also Post' in the Comment.

U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

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Account Transaction Postings

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|---------------------------|------|------|------|--------|------------|------|------|------|--|
| Account Number and Title: | | | | 119000 | Other Cash | | | | |
| Debit | | | | | Credit | | | | |
| C108 | C150 | D310 | H100 | | B140 | D306 | D506 | H200 | |

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

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

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

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

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

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

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

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

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

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

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

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|---------------------------|--------|---------------|------|----------------------------|---------------|------|--------|------|------|
| Account Number and Title: | | 131000 | | Accounts Receivable | | | | | |
| Debit | | | | | Credit | | | | |
| A498 | C404AP | C420 | C440 | D130 | A195 | C130 | C140 | C186 | D576 |
| A714 | C406 | C422 | C610 | D310 | A499 | C136 | C141AP | C194 | E508 |
| B104AP | C412 | C425 | C644 | D578 | A502 | C137 | C143 | C647 | F144 |
| B108AP | C414 | C428 | C648 | E604 | C106 | C138 | C146 | D306 | H200 |
| C402 | C415 | C430 | C650 | F144AP | C109 | C139 | C178 | D408 | |
| C403 | C416 | C438 | D128 | H100 | | | | | |

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

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

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

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

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

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|---------------------------|------|------|------|---------------|--|------|------|------|--------|
| 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 | |

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|---------------------------|------|------|------|---------------|---|-------|------|--|--|
| Account Number and Title: | | | | 133500 | Expenditure Transfers Receivable | | | | |
| Debit | | | | | Credit | | | | |
| A458 | A498 | D144 | D310 | E604 | A456 | A502 | D306 | | |
| | | | | | A499 | D144R | E508 | | |

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|---------------------------|------|--------|--------|---------------|---|--------|------|------|------|
| 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 |

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|---------------------------|------|--------|--------|---------------|------------------------------------|--------|------|------|------|
| 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 |

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

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

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

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

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

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

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|---------------------------|------|------|------|--------|------------------|------|------|------|------|
| Account Number and Title: | | | | 135000 | Loans Receivable | | | | |
| Debit | | | | | Credit | | | | |
| 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: | | | | 135090 | Loans Receivable - International Monetary Fund | | | | |
| Debit | | | | | Credit | | | | |
| H442 | | | | | H444 | | | | |

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

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

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Account Transaction Postings

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

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

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

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

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

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

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

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

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

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

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Account Transaction Postings

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

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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|---------------------------|------|--------|------|--------|-----------------------|------|------|------|--|
| Account Number and Title: | | | | 139900 | Allowance for Subsidy | | | | |
| Debit | | | | | Credit | | | | |
| 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: | | | | 141000 | Advances and Prepayments | | | | |
| Debit | | | | | Credit | | | | |
| A496 | B308 | B410 | D310 | | A494 | B604 | C130 | D306 | |
| A550 | B309 | D122 | H100 | | A548 | C112 | D130 | H200 | |

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

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|---------------------------|------|---------------|--|------|---------------|------|--------|------|------|
| Account Number and Title: | | 151100 | Operating Materials and Supplies Held for Use | | | | | | |
| Debit | | | | | Credit | | | | |
| 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 |

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

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

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|---------------------------|------|---------------|---|--|---------------|--------|------|------|--|
| Account Number and Title: | | 151400 | Operating Materials and Supplies Held for Repair | | | | | | |
| Debit | | | | | Credit | | | | |
| D310 | D526 | E606 | | | D306 | D526AP | D530 | E510 | |

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|---------------------------|------|---------------|--|--|---------------|------|--------|------|--|
| Account Number and Title: | | 151600 | Operating Materials and Supplies in Development | | | | | | |
| Debit | | | | | Credit | | | | |
| 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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**U.S. Standard General Ledger
Account Transaction Postings**

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

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|---------------------------|------|---------------|---------------------------------------|--|---------------|--------|------|-------|------|
| Account Number and Title: | | 152100 | Inventory Purchased for Resale | | | | | | |
| Debit | | | | | Credit | | | | |
| 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 | |

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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|---------------------------|------|------|------|--------|---------------------------|------|--------|------|------|
| Account Number and Title: | | | | 152500 | Inventory - Raw Materials | | | | |
| Debit | | | | | Credit | | | | |
| 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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|---------------------------|------|------|------|--------|-----------------------------|------|--------|------|------|
| 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 | |

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|---------------------------|------|-------|------|--------|----------------------------|------|--------|-------|------|
| 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 | |

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|---------------------------|------|-------|-------|--------|-----------------------|------|------|--|--|
| 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 | | | | | | | |

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

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

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|---------------------------|------|------|---------------|--|---------------|------|------|--------|------|
| Account Number and Title: | | | 156100 | Commodities Held Under Price Support and Stabilization Support Programs | | | | | |
| Debit | | | | | Credit | | | | |
| 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 | |

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

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|---------------------------|------|------|---------------|--|---------------|------|--------|------|------|
| Account Number and Title: | | | 157100 | Stockpile Materials Held in Reserve | | | | | |
| Debit | | | | | Credit | | | | |
| 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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|---------------------------|------|------|---------------|--|---------------|------|------|--------|------|
| Account Number and Title: | | | 157200 | Stockpile Materials Held for Sale | | | | | |
| Debit | | | | | Credit | | | | |
| 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 |

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

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

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

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|---------------------------|------|---------------|---|------|---------------|------|------|------|------|
| Account Number and Title: | | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | | | | | | |
| Debit | | | | | Credit | | | | |
| 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 | |

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

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

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

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

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

R = The USSGL transaction mentions 'Reverse' in the Comment.
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Account Transaction Postings

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

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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|---------------------------|------|--------|----------------------|--|---------------|------|--------|------|--|
| Account Number and Title: | | 171100 | Land and Land Rights | | | | | | |
| Debit | | | | | Credit | | | | |
| 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 | |

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U.S. Standard General Ledger
Account Transaction Postings

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|---------------------------|------|------|------|--------|----------------------|------|--------|------|--|
| Account Number and Title: | | | | 171200 | Improvements to Land | | | | |
| Debit | | | | | Credit | | | | |
| 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 | |

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

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|---------------------------|------|------|------|--------|--------------------------|------|------|--------|------|
| Account Number and Title: | | | | 172000 | Construction-in-Progress | | | | |
| Debit | | | | | Credit | | | | |
| 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 | |

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|---------------------------|------|------|------|--------|--|------|------|--------|------|
| Account Number and Title: | | | | 173000 | Buildings, Improvements, and Renovations | | | | |
| Debit | | | | | Credit | | | | |
| 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 | |

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U.S. Standard General Ledger
Account Transaction Postings

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

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|---------------------------|------|------|------|---------------|--|------|------|--------|------|
| Account Number and Title: | | | | 174000 | Other Structures and Facilities | | | | |
| Debit | | | | | Credit | | | | |
| 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 | |

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

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|---------------------------|------|------|------|---------------|------------------|------|------|--------|------|
| Account Number and Title: | | | | 175000 | Equipment | | | | |
| Debit | | | | | Credit | | | | |
| 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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|---------------------------|------|------|--|---------------|--|------|------|--|--|
| Account Number and Title: | | | | 175900 | Accumulated Depreciation on Equipment | | | | |
| Debit | | | | | Credit | | | | |
| C610 | D306 | E502 | | | D310 | E120 | E606 | | |
| C613 | D418 | E510 | | | | | | | |

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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|---------------------------|------|---------------|------|-------------------------------|---------------|------|------|--------|--|
| Account Number and Title: | | 182000 | | Leasehold Improvements | | | | | |
| Debit | | | | | Credit | | | | |
| 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 | |

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

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|---------------------------|------|---------------|------|------------------------------|---------------|------|------|--------|------|
| Account Number and Title: | | 183000 | | Internal-Use Software | | | | | |
| Debit | | | | | Credit | | | | |
| 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**

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|---------------------------|------|------|------|---------------|---|------|------|--------|------|
| Account Number and Title: | | | | 183200 | Internal-Use Software in Development | | | | |
| Debit | | | | | Credit | | | | |
| 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 |

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

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

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

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|---------------------------|------|------|------|---------------|---|------|------|--------|------|
| Account Number and Title: | | | | 189000 | Other General Property, Plant, and Equipment | | | | |
| Debit | | | | | Credit | | | | |
| 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 | |

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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|---------------------------|------|--------|--|--------|--------------------|------|------|------|--|
| Account Number and Title: | | | | 213000 | Contract Holdbacks | | | | |
| Debit | | | | | Credit | | | | |
| 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

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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Account Transaction Postings

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

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

R = The USSGL transaction mentions 'Reverse' in the Comment.
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U.S. Standard General Ledger
Account Transaction Postings

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

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

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|---------------------------|------|------|--------|--|---------------|------|------|------|--|
| Account Number and Title: | | | 231000 | Liability for Advances and Prepayments | | | | | |
| Debit | | | | | Credit | | | | |
| A710 | B142 | E514 | | | A704 | C182 | D312 | E610 | |
| A712 | D308 | F110 | | | | | | | |

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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|---------------------------|------|--------|--|--|--------|--|--|--|--|
| 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 | | | | |

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

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

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|---------------------------|------|--------|-----------------------------|------|--------|------|------|------|--|
| 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

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

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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|---------------------------|------|------|------|---------------|--------------------------------|------|------|--|--|
| Account Number and Title: | | | | 294000 | Capital Lease Liability | | | | |
| Debit | | | | | Credit | | | | |
| B110 | B408 | D308 | E514 | | B438 | D312 | E610 | | |

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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Account Transaction Postings

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

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

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|---------------------------|--------|--------|--|--|--------|------|--|--|--|
| Account Number and Title: | | 309000 | Unexpended Appropriations While Awaiting a Warrant | | | | | | |
| Debit | | | | | Credit | | | | |
| A198 | A199AP | | | | A196AP | A197 | | | |

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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|---------------------------|--------|--------|--------|---------------|---|-------|-------|-------|-------|
| Account Number and Title: | | | | 310700 | Unexpended Appropriations - Used | | | | |
| Debit | | | | | Credit | | | | |
| A146AP | B122AP | B418AP | C408AP | E104AP | B450R | C136R | C139R | D110R | F148R |
| A202AP | B130AP | B428AP | D106AP | E106AP | C132R | C137R | D102R | D618R | F342 |
| A514AP | B134 | B430AP | D107AP | E108AP | C134R | C138R | D108R | F128R | |
| B102AP | B202AP | B436AP | D114AP | E109AP | | | | | |
| B105AP | B402AP | B438AP | D126AP | E204AP | | | | | |
| B106AP | B406AP | B452AP | D134AP | E412AP | | | | | |
| B107AP | B412AP | B604AP | D626AP | | | | | | |
| B109AP | B416AP | C136AP | E102AP | | | | | | |

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

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

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|---------------------------|--|---------------|--|--|---------------|------|--|--|--|
| Account Number and Title: | | 403200 | Estimated Indefinite Contract Authority | | | | | | |
| Debit | | | | | Credit | | | | |
| A176 | | | | | A168 | F112 | | | |

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

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|---------------------------|--|---------------|---|--|---------------|------|--|--|--|
| Account Number and Title: | | 404200 | Estimated Indefinite Borrowing Authority | | | | | | |
| Debit | | | | | Credit | | | | |
| A162 | | | | | A154 | F112 | | | |

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

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

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

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

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

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

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

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

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

R = The USSGL transaction mentions 'Reverse' in the Comment.
AP = The USSGL transaction mentions 'Also Post' in the Comment.

U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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|---------------------------|------|--------|------|---|---------------|--------|--------|------|------|
| Account Number and Title: | | 411400 | | Appropriated Receipts Derived From Available Trust or Special Fund Receipts | | | | | |
| Debit | | | | | Credit | | | | |
| 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 | | | | | | |

R = The USSGL transaction mentions 'Reverse' in the Comment.
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**U.S. Standard General Ledger
 Account Transaction Postings**

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

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

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

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

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

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

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

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

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

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

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

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|---------------------------|------|---------------|--|--|---------------|--------|------|------|--|
| 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 | |

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

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

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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|---------------------------|------|------|--|--------|--|--|--|--|--|
| Account Number and Title: | | | | 413100 | Current-Year Contract Authority Realized | | | | |
| Debit | | | | | Credit | | | | |
| A166 | A168 | F112 | | | F304 | | | | |

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|---------------------------|------|--|--|--------|------------------------------------|--|--|--|--|
| Account Number and Title: | | | | 413200 | Substitution of Contract Authority | | | | |
| Debit | | | | | Credit | | | | |
| A187 | F304 | | | | A704 | | | | |

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

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

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|---------------------------|--|---------------|-------------------------------------|--|---------------|--|--|--|--|
| Account Number and Title: | | 413400 | Contract Authority Withdrawn | | | | | | |
| Debit | | | | | Credit | | | | |
| F304 | | | | | D136 | | | | |

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|---------------------------|------|---------------|--------------------------------------|--|---------------|------|------|------|--|
| Account Number and Title: | | 413500 | Contract Authority Liquidated | | | | | | |
| Debit | | | | | Credit | | | | |
| A169 | F304 | | | | A170 | A171 | A175 | A187 | |

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

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

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

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

**R = The USSGL transaction mentions 'Reverse' in the Comment.
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U.S. Standard General Ledger
Account Transaction Postings

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

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|---------------------------|------|--------|---|--|--------|--|--|--|--|
| Account Number and Title: | | 414100 | Current-Year Borrowing Authority Realized | | | | | | |
| Debit | | | | | Credit | | | | |
| A152 | A154 | F112 | | | F306 | | | | |

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

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|---------------------------|--|--------|--|--|--------|--|--|--|--|
| Account Number and Title: | | 414201 | Modification adjustment transfer of Borrowing Authority Converted to Cash | | | | | | |
| Debit | | | | | Credit | | | | |
| F302 | | | | | B111 | | | | |

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

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

R = The USSGL transaction mentions 'Reverse' in the Comment.
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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

R = The USSGL transaction mentions 'Reverse' in the Comment.
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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

R = The USSGL transaction mentions 'Reverse' in the Comment.
AP = The USSGL transaction mentions 'Also Post' in the Comment.

U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

R = The USSGL transaction mentions 'Reverse' in the Comment.
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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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|---------------------------|------|--------|---|--|--------|------|------|------|------|
| Account Number and Title: | | 421000 | Anticipated Reimbursements and Other Income | | | | | | |
| Debit | | | | | Credit | | | | |
| A702 | F116 | | | | A706 | A708 | C182 | C650 | F112 |

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

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

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|---------------------------|------|--------|--|--|--------|------|------|------|--|
| Account Number and Title: | | 422100 | Unfilled Customer Orders Without Advance | | | | | | |
| Debit | | | | | Credit | | | | |
| A704 | A706 | C101 | F380R | | A714 | C103 | C430 | F380 | |
| | | | | | A715 | C182 | F109 | | |

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

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

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|---------------------------|------|-------|---------------|--|---------------|------|-------|------|------|
| 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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|---------------------------|------|--|---------------|---|---------------|-------|--|--|--|
| Account Number and Title: | | | 423000 | Unfilled Customer Orders Without Advance - Transferred | | | | | |
| Debit | | | | | Credit | | | | |
| A546 | F380 | | | | A544 | F380R | | | |

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|---------------------------|------|--|---------------|--|---------------|-------|--|--|--|
| Account Number and Title: | | | 423100 | Unfilled Customer Orders With Advance - Transferred | | | | | |
| Debit | | | | | Credit | | | | |
| A554 | F382 | | | | A552 | F382R | | | |

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

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|---------------------------|------|--|---------------|--|---------------|-------|--|--|--|
| Account Number and Title: | | | 423300 | Reimbursements and Other Income Earned - Receivable - Transferred | | | | | |
| Debit | | | | | Credit | | | | |
| A542 | F386 | | | | A540 | F386R | | | |

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

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|---------------------------|------|---------------|--|--|---------------|-------|--|--|--|
| Account Number and Title: | | 423400 | Other Federal Receivables - Transferred | | | | | | |
| Debit | | | | | Credit | | | | |
| A542 | F388 | | | | A540 | F388R | | | |

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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|---------------------------|------|--------|------|---|--------|--|--|--|--|
| 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

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

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

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

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

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

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

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

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

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Account Transaction Postings

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

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

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

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

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

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

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

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

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

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

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

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

R = The USSGL transaction mentions 'Reverse' in the Comment.
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**U.S. Standard General Ledger
Account Transaction Postings**

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

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

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|---------------------------|--|---------------|--|---|---------------|--|--|--|--|
| Account Number and Title: | | 439501 | | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Prior-Year Authority | | | | | |
| Debit | | | | | Credit | | | | |
| F396 | | | | | D624 | | | | |

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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|---------------------------|--------|--------|--------|---------------|--------------------------------|--------|--------|------|--------|
| Account Number and Title: | | | | 445000 | Unapportioned Authority | | | | |
| Debit | | | | | Credit | | | | |
| A116 | A143 | A484 | B139 | D141AP | A102 | A195 | A462 | C172 | C752 |
| A118 | A144 | A486 | B160AP | D438 | A104 | A196 | A468 | C176 | C753 |
| A124 | A145 | A499 | B162 | D622 | A108 | A197AP | A480 | C190 | C754 |
| A125 | A148 | A514 | B162AP | D624 | A110 | A197R | A482 | C204 | C755 |
| A126 | A164 | A519AP | B163AP | F104 | A114 | A198R | A498 | C452 | D108 |
| A127 | A174 | B118 | B416 | F106 | A126R | A199R | A499AP | C453 | D110 |
| A128 | A178 | B121 | C456 | F108 | A128R | A200 | A510 | C602 | D120 |
| A129 | A185AP | B121AP | C457 | F112 | A137R | A202 | A511 | C606 | D134 |
| A130 | A189 | B124AP | C604 | F113 | A138 | A212 | A516 | C608 | D136AP |
| A131 | A199 | B126 | C704 | F118 | A140 | A250 | A528 | C609 | D138AP |
| A132 | A213 | B126AP | C708 | F121 | A152 | A251 | A532 | C618 | D308AP |
| A133 | A216 | B128AP | D107 | F122 | A161 | A402 | A702 | C622 | D618 |
| A134 | A426 | B129 | D114 | F123 | A162 | A408 | B121AP | C624 | F107 |
| A135 | A430 | B131 | D122 | F128AP | A166 | A410 | B135 | C626 | F108R |
| A137 | A440 | B135AP | D126 | F147 | A167 | A416 | B450 | C630 | F112 |
| A139 | A442 | B137 | D136 | F312 | A176 | A420 | C106 | C632 | F114 |
| A142 | A470 | B137AP | D138 | F334 | A178R | A444 | C114 | C634 | F116 |
| | | | | | A184 | A446 | C124 | C636 | F126 |
| | | | | | A186 | A448 | C130 | C702 | F128 |
| | | | | | A190 | A450 | C132 | C706 | F308 |
| | | | | | A192 | A458 | C136 | C750 | F334 |
| | | | | | A194 | A460 | C158 | C751 | |

R = The USSGL transaction mentions 'Reverse' in the Comment.
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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 | B450 | C606 | C706 | |
| A135 | A440 | B124AP | B163AP | F113 | A122 | C124 | C608 | D618 | |
| A163 | A442 | B126 | B416 | F121 | A177 | C204 | C618 | F107 | |
| A165 | A499 | B126AP | C106AP | F122 | A500R | C602 | C702 | F108R | |
| 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 | | | | | | |

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

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

| Account Number and Title: | | 461000 | | Allotments - Realized Resources | | | | | |
|---------------------------|--------|--------|--------|---------------------------------|--------|--------|------|--------|-------|
| Debit | | | | | Credit | | | | |
| A135 | A500 | B137 | B436 | E109 | A120 | B306R | C112 | C452 | D618 |
| A148 | A512 | B138 | B452 | E204AP | A122 | B310 | C134 | C453 | F107 |
| A154AP | A514 | B152 | C406 | E412 | A499AP | B404 | C137 | D120 | F108R |
| A163 | A519AP | B154 | C456 | F106 | A500R | B450 | C138 | D136AP | F111 |
| A165 | A534 | B202 | C457 | F108 | B302R | C106AP | C139 | D138AP | |
| A168AP | A712 | B302 | D112 | F109 | | | | | |
| A189 | B102 | B306 | D114 | F110 | | | | | |
| A404 | B104 | B308 | D141AP | F113 | | | | | |
| A406 | B106 | B314 | D436 | F121 | | | | | |
| A412 | B107 | B406 | D438 | F122 | | | | | |
| A414 | B108 | B412 | D502 | F123 | | | | | |
| A426 | B109 | B416 | D626 | F128AP | | | | | |
| A430 | B114 | B417 | E102 | F147 | | | | | |
| A440 | B116 | B418 | E104 | F308 | | | | | |
| A442 | B121AP | B428 | E106 | F312 | | | | | |
| A499 | B122 | B430 | E108 | H402 | | | | | |

R = The USSGL transaction mentions 'Reverse' in the Comment.
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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 | B102 | B306 | D622 | A102 | A250 | B162AP | C182AP | C706 |
| A124 | A216 | B103 | B308 | E102 | A104 | A251 | B304R | C190 | C706AP |
| A127 | A404 | B107 | B316 | E104 | A108 | A402 | B306R | C204 | C708AP |
| A128 | A406 | B109 | B406 | E106 | A110 | A416 | B312 | C204AP | C750 |
| A129 | A412 | B121 | B412 | E108 | A114 | A420 | B404 | C412AP | C751 |
| A130 | A414 | B121AP | B416 | E109 | A123 | A444 | C106AP | C416AP | C752 |
| A131 | A426 | B124AP | B418 | E204AP | A128R | A446 | C107AP | C452 | C753 |
| A132 | A430 | B126 | B430 | E412 | A137R | A448 | C109AP | C453 | C754 |
| A133 | A440 | B126AP | C456 | F104 | A152 | A450 | C112 | C602 | C755 |
| A134 | A442 | B128AP | C457 | F106 | A162 | A458 | C114 | C602AP | D108 |
| A135 | A470 | B129 | C604 | F108 | A166 | A460 | C114AP | C606 | D108AP |
| A136 | A484 | B131 | C604R | F109 | A176 | A462 | C116AP | C606AP | D110 |
| A137 | A486 | B135AP | C608R | F110 | A177 | A468 | C124 | C608 | D110AP |
| A139 | A499 | B137 | C704 | F113 | A178R | A480 | C124AP | C612AP | D120 |
| A145 | A500 | B137AP | C708 | F121 | A186 | A482 | C130AP | C614AP | D134 |
| A148 | A512 | B138 | C780 | F122 | A186AP | A498 | C132 | C616AP | D134AP |
| A154AP | A514 | B152 | D107 | F123 | A190 | A499AP | C132AP | C618 | D136AP |
| A164 | A519AP | B154 | D114 | F128AP | A192 | A500R | C134 | C618AP | D138AP |
| A168AP | A520 | B160AP | D122 | F147 | A194 | A510 | C136 | C622 | D141 |
| A174 | A530 | B162 | D126 | F312 | A195 | A516 | C136AP | C624 | D308AP |
| A178 | A534 | B162AP | D141AP | | A196 | A528 | C138 | C626AP | F107 |
| A179 | A712 | B163AP | D436 | | A197AP | A530R | C139 | C640 | F108R |
| A185AP | A712R | B304 | D438 | | 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 | | |

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U.S. Standard General Ledger
Account Transaction Postings

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|---------------------------|--|--|---------------|--|---|--|--|--|--|
| 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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|---------------------------|------|--|---------------|--|--|------|--|--|--|
| Account Number and Title: | | | 463000 | | Funds Not Available for Commitment/Obligation | | | | |
| Debit | | | | | Credit | | | | |
| F308 | F312 | | | | A138 | A140 | | | |

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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|---------------------------|--------|--------|--------|--------|---------------|---|-------|-------|------|--|
| Account Number and Title: | | | | | 469000 | Anticipated Resources - Programs Exempt From Apportionment | | | | |
| Debit | | | | | Credit | | | | | |
| A123 | C109AP | C182AP | C616AP | D108AP | A119 | A712R | C604R | C608R | F112 | |
| 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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|---------------------------|-------|------|------|--|---------------|--|------|--|--|--|
| Account Number and Title: | | | | | 470000 | Commitments - Programs Subject to Apportionment | | | | |
| Debit | | | | | Credit | | | | | |
| A154AP | B137 | B309 | B606 | | B302 | B306R | D502 | | | |
| A168AP | B302R | B310 | F113 | | | | | | | |
| A499 | B306 | B314 | F308 | | | | | | | |
| B121AP | B308 | B416 | F312 | | | | | | | |

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

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|---------------------------|-------|------|--------|------|---------------|---|------|------|--|--|
| Account Number and Title: | | | | | 480100 | Undelivered Orders - Obligations, Unpaid | | | | |
| Debit | | | | | Credit | | | | | |
| 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 | | | | | | | |

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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|---------------------------|------|------|------|---------------|---|------|------|------|--------|
| Account Number and Title: | | | | 490100 | Delivered Orders - Obligations, Unpaid | | | | |
| Debit | | | | | Credit | | | | |
| A500R | B110 | B113 | B446 | F325 | A500 | B417 | B444 | D595 | E109 |
| A504 | B112 | B210 | B450 | | A501 | B418 | B452 | D608 | E204AP |
| | | | | | B402 | B428 | C614 | E102 | E412 |
| | | | | | B406 | B430 | D112 | E104 | F324 |
| | | | | | B412 | B436 | D134 | E106 | |
| | | | | | B416 | B438 | D591 | E108 | |

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|---------------------------|------|------|--|---------------|---|------|--------|------|--------|
| Account Number and Title: | | | | 490200 | Delivered Orders - Obligations, Paid | | | | |
| Debit | | | | | Credit | | | | |
| 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 | |

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|---------------------------|------|--|--|---------------|---|------|--|--|--|
| Account Number and Title: | | | | 493100 | Delivered Orders - Obligations Transferred, Unpaid | | | | |
| Debit | | | | | Credit | | | | |
| A492 | F324 | | | | A492R | F325 | | | |

R = The USSGL transaction mentions 'Reverse' in the Comment.
AP = The USSGL transaction mentions 'Also Post' in the Comment.

U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

R = The USSGL transaction mentions 'Reverse' in the Comment.
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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

R = The USSGL transaction mentions 'Reverse' in the Comment.
AP = The USSGL transaction mentions 'Also Post' in the Comment.

U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

R = The USSGL transaction mentions 'Reverse' in the Comment.
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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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|---------------------------|-------|--------|-------------------------|-------|--------|--------|--------|--------|--------|
| Account Number and Title: | | 570000 | Expended Appropriations | | | | | | |
| Debit | | | | | Credit | | | | |
| B450R | C136R | C139R | D110R | F148R | A146AP | B122AP | B418AP | C408AP | E104AP |
| C132R | C137R | D102R | D618R | F336 | A202AP | B130AP | B428AP | D106AP | E106AP |
| C134R | C138R | D108R | F128R | | A514AP | B134 | B430AP | D107AP | E108AP |
| | | | | | B102AP | B202AP | B436AP | D114AP | E109AP |
| | | | | | B105AP | B402AP | B438AP | D126AP | E204AP |
| | | | | | B106AP | B406AP | B452AP | D134AP | E412AP |
| | | | | | B107AP | B412AP | B604AP | D626AP | |
| | | | | | B109AP | B416AP | C136AP | E102AP | |

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

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

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

R = The USSGL transaction mentions 'Reverse' in the Comment.
AP = The USSGL transaction mentions 'Also Post' in the Comment.

U.S. Standard General Ledger
Account Transaction Postings

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|---------------------------|------|------|--------|---------------|---|------|------|------|------|
| Account Number and Title: | | | | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other | | | | |
| Debit | | | | | Credit | | | | |
| 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 Number and Title: | | | | 575600 | Non-Expenditure Financing Sources - Transfers-In - Capital Transfers | | | | |
| Debit | | | | | Credit | | | | |
| F336 | | | | | A147 | C196 | E516 | | |

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

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|---------------------------|------|------|------|---------------|--|-------|------|------|--|
| Account Number and Title: | | | | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other | | | | |
| Debit | | | | | Credit | | | | |
| 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 | | | | | | |

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

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AP = The USSGL transaction mentions 'Also Post' in the Comment.

U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

R = The USSGL transaction mentions 'Reverse' in the Comment.
AP = The USSGL transaction mentions 'Also Post' in the Comment.

U.S. Standard General Ledger
Account Transaction Postings

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|---------------------------|--|--------|-------------|--|--------|--|--|--|--|
| Account Number and Title: | | 579500 | Seigniorage | | | | | | |
| Debit | | | | | Credit | | | | |
| F336 | | | | | C145 | | | | |

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

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

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

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

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

R = The USSGL transaction mentions 'Reverse' in the Comment.
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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**R = The USSGL transaction mentions 'Reverse' in the Comment.
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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

R = The USSGL transaction mentions 'Reverse' in the Comment.
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**U.S. Standard General Ledger
Account Transaction Postings**

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

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

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

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

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

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

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|---------------------------|------|---------------|---|--------|---------------|--------|--------|------|------|
| Account Number and Title: | | 610000 | Operating Expenses/Program Costs | | | | | | |
| Debit | | | | | Credit | | | | |
| 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: | | 615000 | Expensed Asset | | | | | | |
| Debit | | | | | Credit | | | | |
| B402 | | | | | F336 | | | | |

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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|---------------------------|--|--|--|---------------|------------------------------|--|--|--|--|
| Account Number and Title: | | | | 633800 | Remuneration Interest | | | | |
| Debit | | | | | Credit | | | | |
| B210 | | | | | | | | | |

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

R = The USSGL transaction mentions 'Reverse' in the Comment.
AP = The USSGL transaction mentions 'Also Post' in the Comment.

U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

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

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

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

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U.S. Standard General Ledger
Account Transaction Postings

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

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

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

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

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

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

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