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ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT			
A104	A472	C116	C602	A106	A466	B107	B150
A110	A474	C117	C604	A112	A476	B108	B308
A133**AP**	A480	C120	C606	A132	A478	B109	C149**AP**
A155	A482	C122	C608	A133	A484	B110	C151**AP**
A156	A492**R**	C124	C610	A134	A486	B112	C163
A170	A502	C130	C612	A136	A488	B113	C406
A171	A506	C132	C614	A146	A490	B114	C408
A175	A508	C134	C616	A169	A492	B116	C432
A181	A510	C136	C618	A180	A504	B118	D122
A184	A522	C137	C620	A183	A512	B119	D126
A185	A524	C138	C622	A185**AP**	A514	B120	D306
A186	A528	C139	C624	A189	A518	B121	D502
A188	A530**R**	C140	C626	A210	A526	B122	D506
A189**AP**	A531	C141	C628	A404	A530	B124	E509
A195	A536	C143	C630	A406	A531**R**	B124**AP**	F106
A198	A540	C145	C632	A412	A538	B126	F108
A199**AP**	A544	C146	C634	A414	A542	B126**AP**	F110
A202	A704	C148	C636	A418**AP**	A546	B128	F120
A212	A708	C149	C638	A430	A712	B128**AP**	F121
A408	B123	C151	C640	A432	B102	B129	F122
A410	B125	C152	C646	A434	B103	B130	F124
A420	B127	C154	C647	A440	B104	B131	F128**AP**
A428	B150**R**	C155	D104	A442	B105	B136	F146
A436	B602	C158	D108	A464	B106	B138	H200
A438	C103	C172	D310				
A444	C104	C176	D502**R**				
A446	C106	C182	D504				
A448	C108	C184	F107				
A450	C109	C186	F108**R**				
A460	C112	C188	H100				
A462	C114	C190					

R = The USSGL transaction mentions "Reverse" in the description.
AP = The USSGL transaction mentions "Also Post" in the description.

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ACCOUNT NUMBER AND TITLE: 1090 FUND BALANCE WITH TREASURY UNDER A CONTINUING RESOLUTION

DEBIT		CREDIT	
A196**AP**	A197	A198	A199**AP**

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

DEBIT		CREDIT	
C144	D310	C144**R**	C176
C174	D556	C146	D306
		C148	

ACCOUNT NUMBER AND TITLE: 1120 IMPREST FUNDS

DEBIT		CREDIT	
D310	D502	D306	D504
		D502**R**	

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

DEBIT			CREDIT		
A250	C751	C755	B150**R**	B154	H200
A251	C752	D310	B152	D306	
B150	C753	H100			
C750	C754				

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ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

DEBIT		CREDIT	
C108	D310	B140	D506
C150	H100	D306	H200

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT		CREDIT	
C150	H100	D306	H200
D310			

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

DEBIT			CREDIT		
B140	D310	H100	B142	D306	D576
C192	D574		C440	D572	H200
C194	D578				

ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

DEBIT				CREDIT			
A498	C414	C440	D130	A195	C136	C178	D576
A714	C416	C610	D310	A499	C137	C186	E508
C402	C420	C644	D578	A502	C138	C194	F144
C404**AP**	C422	C648	E604	C106	C139	C647	H200
C406	C430	C650	F144**AP**	C109	C140	D306	
C412	C438	D128	H100	C130	C143	D408	

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ACCOUNT NUMBER AND TITLE: 1319 ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE

DEBIT		CREDIT	
D306	D408	D310	D420
D402**R**	E508	D402	D424
		D404	E604

ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT CONTRIBUTIONS RECEIVABLE

DEBIT			CREDIT		
C416	D310	H100	A195	D306	H200
C420	E604		C109	E508	
C422	F144**AP**				

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

DEBIT		CREDIT	
C402	D310	C143	D410
C404**AP**	E604	D306	E508

ACCOUNT NUMBER AND TITLE: 1329 ALLOWANCE FOR LOSS ON TAXES RECEIVABLE

DEBIT		CREDIT	
D306	D410	D310	D424
D402**R**	E508	D402	E604

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ACCOUNT NUMBER AND TITLE: 1330 RECEIVABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

DEBIT				CREDIT			
A173	A416	A532	E604	A175	A422	A452	D306
A177	A516	D310		A181	A428	A518	E508
				A418**AP**	A440	A524	
				A420	A442	A536	

ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS RECEIVABLE

DEBIT		CREDIT	
A458	D310	A456	D144**R**
A498	E604	A499	D306
D144		A502	E508

ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE

DEBIT				CREDIT			
B104**AP**	C402	C428	F144**AP**	A195	C143	C444	D426
B124**AP**	C416	C435	H100	A250	C161	C614	E508
B126**AP**	C418	C437**AP**		A251	C162	D306	H200
B128**AP**	C420	D310		C109	C163	D414	
B129	C422	E604		C140	C409	D416	

ACCOUNT NUMBER AND TITLE: 1349 ALLOWANCE FOR LOSS ON INTEREST RECEIVABLE

DEBIT		CREDIT	
D306	D426	D310	D420
D402**R**	E508	D402	D424
D416		D404	E604

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ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

DEBIT			CREDIT			
B104**AP**	C428	D310	C109	C163	D412	H200
C408	C432	E604	C149	C180	D414	
C409	C616	H100	C161	C614	D426	
			C162	D306	E508	

ACCOUNT NUMBER AND TITLE: 1351 CAPITALIZED LOAN INTEREST RECEIVABLE - NON-CREDIT REFORM

DEBIT		CREDIT	
C444	H100	C151	H200

ACCOUNT NUMBER AND TITLE: 1359 ALLOWANCE FOR LOSS ON LOANS RECEIVABLE

DEBIT		CREDIT	
C180	D412	D310	E604
D306	E508	D404	

ACCOUNT NUMBER AND TITLE: 1360 PENALTIES, FINES, AND ADMINISTRATIVE FEES RECEIVABLE

DEBIT			CREDIT		
C402	C422	F144**AP**	A195	D306	E508
C416	D310	H100	C143	D406	H200
C420	E604				

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ACCOUNT NUMBER AND TITLE: 1369 ALLOWANCE FOR LOSS ON PENALTIES, FINES, AND ADMINISTRATIVE FEES RECEIVABLE

DEBIT		CREDIT	
D306	D406	D310	D424
D402**R**	E508	D402	E604
		D420	

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

DEBIT				CREDIT			
C163	D147	D414	E118	A202**AP**	C104	C412	E604
C612	D306	D580	E508	A204	C109	C428	
				B104**AP**	C118	C438	
				C103	C163	D310	

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES AND PREPAYMENTS

DEBIT			CREDIT		
A496	B308	D310	A494	C112	D306
A550	D122	H100	A548	C130	H200
			B604	D130	

ACCOUNT NUMBER AND TITLE: 1511 OPERATING MATERIALS AND SUPPLIES HELD FOR USE

DEBIT				CREDIT			
B402	D106	D526**AP**	D566**R**	C132	C648	D306	D568
B406	D107	D530	D570	C134	D102	D418	E406
B604	D134	D544**R**	E602	C414	D104	D542	E510
C164	D310	D546	E606	C644	D108	D544	E602
				C646	D110	D566	

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ACCOUNT NUMBER AND TITLE: 1512 OPERATING MATERIALS AND SUPPLIES HELD IN RESERVE FOR FUTURE USE

DEBIT			CREDIT		
B402	D107	E602	C132	D104	D544**R**
B406	D134	E606	C134	D108	D546
B604	D310		C414	D110	E510
D106	D544		D102	D306	

ACCOUNT NUMBER AND TITLE: 1513 OPERATING MATERIALS AND SUPPLIES - EXCESS, OBSOLETE, AND UNSERVICEABLE

DEBIT		CREDIT	
D310	E602	C626	D546
D542	E606	D306	E510

ACCOUNT NUMBER AND TITLE: 1514 OPERATING MATERIALS AND SUPPLIES HELD FOR REPAIR

DEBIT		CREDIT	
D310	E606	D306	D530
D526		D526**AP**	E510

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ACCOUNT NUMBER AND TITLE: 1519 OPERATING MATERIALS AND SUPPLIES - ALLOWANCE

DEBIT		CREDIT	
C644	D528**R**	D310	E606
C648	E510	D528	
D306			

ACCOUNT NUMBER AND TITLE: 1521 INVENTORY PURCHASED FOR RESALE

DEBIT				CREDIT			
B402	D106	D522**R**	D570	C644	D306	D524	E408
B406	D107	D524**R**	E602	C646	D418	D534	E510
B430	D134	D540	E606	C648	D428	D540**R**	E602
B604	D310	D566**R**		D102	D522	D566	
				D108	D523	D568	

ACCOUNT NUMBER AND TITLE: 1522 INVENTORY HELD IN RESERVE FOR FUTURE SALE

DEBIT			CREDIT		
B402	D107	E602	C132	D104	D428
B406	D134	E606	C134	D108	D522**R**
B604	D310		C414	D110	E510
D106	D522		D102	D306	

ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

DEBIT			CREDIT		
C430	D534	E602	D306	D524**R**	E510
D310	E412	E606	D428	D536	
D524	E414				

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ACCOUNT NUMBER AND TITLE: 1524 INVENTORY - EXCESS, OBSOLETE, AND UNSERVICEABLE

DEBIT		CREDIT	
D310	E602	C626	D428
D523	E606	D306	E510

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

DEBIT				CREDIT			
B402	C164	D134	E606	C132	C646	D108	D428
B406	D106	D310		C134	C648	D110	D516
B604	D107	E602		C414	D102	D306	E406
				C644	D104	D418	E510

ACCOUNT NUMBER AND TITLE: 1526 INVENTORY - WORK-IN-PROCESS

DEBIT				CREDIT			
D310	D516	E404	E606	C132	C646	D428	E510
D514	E114	E602		C134	C648	D520	
				C414	D306	E116	
				C644	D418	E406	

ACCOUNT NUMBER AND TITLE: 1527 INVENTORY - FINISHED GOODS

DEBIT				CREDIT			
B402	D106	D520	E114	C132	D102	D428	D540**R**
B406	D107	D522**R**	E602	C134	D104	D522	E116
B604	D134	D524**R**	E606	C414	D108	D523	E406
C164	D310	D540		C644	D110	D524	E408
				C646	D306	D534	E510
				C648	D418	D538	

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ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

DEBIT			CREDIT		
C644	D418	E109	C430	D532	E410
C646	D428	E109**R**	D310	D540	E606
C648	D538	E510			
D306	D540**R**				

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

DEBIT		CREDIT	
C166	E606	C174**R**	D588
D310		D306	E510
		D555	

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

DEBIT		CREDIT	
D310	D588	C170	D506
		D306	

ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR SALE

DEBIT			CREDIT		
B432	C178	D554	C636**R**	C648	D556
B434	D310	E606	C638	D306	D558
			C644	D418	D562
			C646	D430	E510

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ACCOUNT NUMBER AND TITLE: 1542 FORFEITED PROPERTY HELD FOR DONATION OR USE

DEBIT		CREDIT	
D310	D562	D306	E504
D558	E606	D430	E510
		D560	

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY - ALLOWANCE

DEBIT			CREDIT		
B130	C648	D430	D310	E418	E606
C644	D306	E510			
C646	D418				

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

DEBIT			CREDIT		
B116	C162	D426	C109	C616	E510
B428	C163	E606	C612	C628	
C161	D310		C614	D306	

ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY - ALLOWANCE

DEBIT		CREDIT	
B114	E510	D310	D518
D306		D426	E606

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ACCOUNT NUMBER AND TITLE: 1561 COMMODITIES HELD UNDER PRICE SUPPORT AND STABILIZATION SUPPORT PROGRAMS

DEBIT			CREDIT			
B402	C180	D134	C132	C646	D110	E506
B406	D106	D310	C134	C648	D306	E510
B604	D107	E606	C414	D102	D418	
			C642	D104	D432	
			C644	D108	E408	

ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

DEBIT			CREDIT		
C642	C648	D432	D310	D564	E606
C644	D306	E510			
C646	D418				

ACCOUNT NUMBER AND TITLE: 1571 STOCKPILE MATERIALS HELD IN RESERVE

DEBIT				CREDIT			
B402	B604	D107	D310	C132	D104	D548	E510
B406	D106	D134	E606	C134	D108	D550	
				C414	D110	D552	
				D102	D306	E416	

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ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR SALE

DEBIT				CREDIT			
B402	C164	D134	E606	C132	C632	D108	D550
B406	D106	D310		C134	C634	D110	E510
B604	D107	D552		C414	D102	D306	
				C630	D104	D548	

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

DEBIT			CREDIT			
B402	C164	D134	C132	C646	D108	E510
B406	D106	D310	C134	C648	D110	
B604	D107	E606	C414	D102	D306	
			C644	D104	D418	

ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY - ALLOWANCE

DEBIT		CREDIT	
C644	D306	D310	E606
C646	D418		
C648	E510		

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ACCOUNT NUMBER AND TITLE: 1610 INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT			CREDIT		
B124	B128	E608	C120	C604	C620
B126	D310	H100	C122	C606	D306
			C124	C608	E512
			C602	C618	H200

ACCOUNT NUMBER AND TITLE: 1611 DISCOUNT ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT			CREDIT	
C124	C618	H100	B128	E608
C606	D306	H200	D310	H100
C608	E512			

ACCOUNT NUMBER AND TITLE: 1612 PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT		
B126	E608	C122	C620	H200
D310	H100	C602	D306	
		C604	E512	

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ACCOUNT NUMBER AND TITLE: 1613 AMORTIZATION OF DISCOUNT AND PREMIUM ON U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT			CREDIT		
C122	C620	E512	C124	C620**R**	E608
C602	D310	E608	C606	D306	H200
C604	E117	H100	C608	E117**R**	
			C618	E512	

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT - INVESTMENTS

DEBIT		CREDIT	
D310	F136	D306	F138
E512	H100	E512	H200
E608		E608	

ACCOUNT NUMBER AND TITLE: 1620 INVESTMENTS IN SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT				CREDIT			
B124	B128	D310	H100	C120	C606	C751	D306
B126	B152	E608		C122	C608	C752	E512
				C124	C622	C753	H200
				C602	C624	C754	
				C604	C750	C755	

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ACCOUNT NUMBER AND TITLE: 1621 DISCOUNT ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT			CREDIT	
C124	C622	H100	B128	E608
C606	D306	H200	D310	H100
C608	E512			

ACCOUNT NUMBER AND TITLE: 1622 PREMIUM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT		CREDIT		
B126	E608	C122	C624	H200
D310	H100	C602	D306	
		C604	E512	

ACCOUNT NUMBER AND TITLE: 1623 AMORTIZATION OF DISCOUNT AND PREMIUM ON SECURITIES OTHER THAN THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT			CREDIT		
C122	C624	E512	C124	C622	E608
C602	D310	E608	C606	D306	H200
C604	E117	H100	C608	E117**R**	
			C620**R**	E512	

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ACCOUNT NUMBER AND TITLE: 1630 INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT	
B128	E608	C124	D306
D310	H100	C608	E512
		C618	H200

ACCOUNT NUMBER AND TITLE: 1631 DISCOUNT ON U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT			CREDIT	
C124	D306	H200	B128	E608
C608	E512		D310	H100
C618	H100			

ACCOUNT NUMBER AND TITLE: 1633 AMORTIZATION OF DISCOUNT ON U.S. TREASURY ZERO COUPON BONDS ISSUED BY THE BUREAU OF THE PUBLIC DEBT

DEBIT		CREDIT	
C124	E119	C608	D306
D310	E608	C618	E512
E113	H100	C620**R**	H200

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ACCOUNT NUMBER AND TITLE: 1638 MARKET ADJUSTMENT - INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

DEBIT		CREDIT	
D310	E512	D306	E608
D589	E608	E512	H200
D590	H100		

ACCOUNT NUMBER AND TITLE: 1639 CONTRA MARKET ADJUSTMENT - INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

DEBIT		CREDIT	
D306	H100	D310	E512
E512	H200	D589	E608
E608		D590	H100

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

DEBIT		CREDIT	
D310	H100	C618	D306
E608		C622	E512
		C624	H200

ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

DEBIT				CREDIT			
B402	C164	D134	H100	C132	C646	D108	E502
B406	D106	D310		C134	C648	D110	E510
B604	D107	E606		C414	D102	D306	H200
				C644	D104	D418	

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ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

DEBIT				CREDIT			
B402	D106	D310	H100	C132	C646	D108	E502
B406	D107	D510		C134	C648	D110	E510
B604	D134	E606		C414	D102	D306	H200
				C644	D104	D418	

ACCOUNT NUMBER AND TITLE: 1719 ACCUMULATED DEPRECIATION ON IMPROVEMENTS TO LAND

DEBIT			CREDIT		
C644	D306	E510	D310	E120	E606
C646	D418				
C648	E502				

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

DEBIT				CREDIT			
B402	D106	D310	H100	C132	C646	D108	D510
B406	D107	D514		C134	C648	D110	E510
B604	D134	E606		C414	D102	D306	H200
				C644	D104	D418	

ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

DEBIT				CREDIT			
B402	C164	D134	E606	C132	C646	D108	E502
B406	D106	D310	H100	C134	C648	D110	E510
B604	D107	D510		C414	D102	D306	H200
				C644	D104	D418	

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ACCOUNT NUMBER AND TITLE: 1739 ACCUMULATED DEPRECIATION ON BUILDINGS, IMPROVEMENTS, AND RENOVATIONS

DEBIT			CREDIT		
C644	D306	E510	D310	E120	E606
C646	D418				
C648	E502				

ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND FACILITIES

DEBIT				CREDIT			
B402	C164	D134	E606	C132	C646	D108	E502
B406	D106	D310	H100	C134	C648	D110	E510
B604	D107	D510		C414	D102	D306	H200
				C644	D104	D418	

ACCOUNT NUMBER AND TITLE: 1749 ACCUMULATED DEPRECIATION ON OTHER STRUCTURES AND FACILITIES

DEBIT			CREDIT	
C644	D306	E510	D310	E120
C646	D418		D434	E606
C648	E502			

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ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

DEBIT				CREDIT			
B402	C164	D134	D560	C132	D102	D306	H200
B406	D106	D310	E606	C134	D104	D418	
B604	D107	D510	H100	C414	D108	E502	
				C610	D110	E510	

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON EQUIPMENT

DEBIT		CREDIT	
C610	E502	D310	E606
D306	E510	E120	
D418			

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

DEBIT		CREDIT		
B438	E606	C132	C644	D306
D310	H100	C134	C648	D418
		C414	D104	E510
		C610	D108	H200

ACCOUNT NUMBER AND TITLE: 1819 ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE

DEBIT		CREDIT	
C610	D306	D310	E606
C644	D418	E120	
C648	E510		

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ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

DEBIT				CREDIT			
B402	C164	D134	E606	C132	C644	D108	E510
B406	D106	D310	H100	C134	C648	D110	H200
B604	D107	D510		C414	D102	D306	
				C610	D104	D418	

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS

DEBIT		CREDIT	
C610	D306	D310	E606
C644	D418	E120	
C648	E510		

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

DEBIT			CREDIT		
B402	D106	D512	C132	D102	D306
B406	D107	E606	C134	D104	D418
B604	D134	H100	C414	D108	E510
C164	D310		C610	D110	H200

ACCOUNT NUMBER AND TITLE: 1832 INTERNAL-USE SOFTWARE IN DEVELOPMENT

DEBIT			CREDIT		
B402	D107	E606	C134	D104	D418
B406	D134	H100	C414	D108	D512
B604	D310		C610	D110	E510
D106	D514		D102	D306	H200

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ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORTIZATION ON INTERNAL-USE SOFTWARE

DEBIT		CREDIT	
C610	D418	D310	E606
D306	E510	E120	

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

DEBIT			CREDIT		
B402	D106	E606	C132	D104	E510
B406	D107	H100	C134	D108	H200
B604	D134		C414	D110	
C164	D310		D102	D306	

ACCOUNT NUMBER AND TITLE: 1849 ALLOWANCE FOR DEPLETION

DEBIT		CREDIT	
D306	E510	D310	E606
		E120	

ACCOUNT NUMBER AND TITLE: 1890 OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

DEBIT				CREDIT			
B402	C164	D134	H100	C132	C644	D108	E502
B406	D106	D310		C134	C648	D110	E510
B604	D107	E606		C414	D102	D306	H200
				C610	D104	D418	

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ACCOUNT NUMBER AND TITLE: 1899 ACCUMULATED DEPRECIATION ON OTHER GENERAL PROPERTY, PLANT, AND EQUIPMENT

DEBIT			CREDIT		
C610	D306	E510	D310	E120	E606
C644	D418				
C648	E502				

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE FROM APPROPRIATIONS

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

DEBIT			CREDIT		
B402	D106	D310	C132	D102	D110
B406	D107	E606	C134	D104	D306
B604	D134	H100	C414	D108	E510

ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

DEBIT			CREDIT			
A492	B408	D308	A492**R**	B416	C614	D312
B110	D102	D508	B402	B428	D106	E109
B120	D110	F128	B406	B430	D107	E204**AP**
			B412	B436	D134	E412

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ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

DEBIT		CREDIT	
B110	D308	B408	D312

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

DEBIT			CREDIT		
B110	D102	D308	B402	D107	D508
B408	D110		B406	D134	
			D106	D312	

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE - NOT OTHERWISE CLASSIFIED

DEBIT		CREDIT	
B112	D308	B416	D312
B440		B418	

ACCOUNT NUMBER AND TITLE: 2141 ACCRUED INTEREST PAYABLE - DEBT

DEBIT		CREDIT	
B112	D308	B418	D312

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ACCOUNT NUMBER AND TITLE: 2150 PAYABLE FOR TRANSFERS OF CURRENTLY INVESTED BALANCES

DEBIT			CREDIT		
A180	A446	A538	A179	A520	D312
A424	A454	D308	A426	A534	E610
A430	A522	E514			
A444	A526				

ACCOUNT NUMBER AND TITLE: 2155 EXPENDITURE TRANSFERS PAYABLE

DEBIT		CREDIT	
A500**R**	D308	A500	D312
A504	E514	D140	E610
D142			

ACCOUNT NUMBER AND TITLE: 2160 ENTITLEMENT BENEFITS DUE AND PAYABLE

DEBIT		CREDIT	
B110	D308	B420	E106
B408		D312	

ACCOUNT NUMBER AND TITLE: 2170 SUBSIDY PAYABLE TO THE FINANCING ACCOUNT

DEBIT		CREDIT	
B105	E514	B420	E610
D308		D312	

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ACCOUNT NUMBER AND TITLE: 2180 LOAN GUARANTEE LIABILITY

DEBIT				CREDIT			
B104	D147	D308	E514	A202**AP**	C104	C438	E610
				A204	C117	D312	
				B104**AP**	C118	D580	
				C103	C428	E122	

ACCOUNT NUMBER AND TITLE: 2190 OTHER LIABILITIES WITH RELATED BUDGETARY OBLIGATIONS

DEBIT			CREDIT		
B110	D102	D308	B402	D107	D312
B408	D110		B416	D112	E102
			D106	D134	E108

ACCOUNT NUMBER AND TITLE: 2191 EMPLOYEE HEALTH CARE LIABILITY INCURRED BUT NOT REPORTED

DEBIT			CREDIT		
D102	D110	D308	B402	D107	E102
			B420	D134	
			D106	D312	

ACCOUNT NUMBER AND TITLE: 2210 ACCRUED FUNDED PAYROLL AND LEAVE

DEBIT		CREDIT	
B110	D308	B402	E102
B408		D312	

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ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT	CREDIT
B110 D308 B408	B402 D312 D134 E102

ACCOUNT NUMBER AND TITLE: 2213 EMPLOYER CONTRIBUTIONS AND PAYROLL TAXES PAYABLE

DEBIT	CREDIT
B110 D308 B408	B402 D312 D134 E104

ACCOUNT NUMBER AND TITLE: 2215 OTHER POST EMPLOYMENT BENEFITS DUE AND PAYABLE

DEBIT	CREDIT
B110 D308 B408	D312 E106

ACCOUNT NUMBER AND TITLE: 2216 PENSION BENEFITS DUE AND PAYABLE TO BENEFICIARIES

DEBIT	CREDIT
D308	D312 E106

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ACCOUNT NUMBER AND TITLE: 2217 BENEFIT PREMIUMS PAYABLE TO CARRIERS

DEBIT	CREDIT
D308	D312 E106

ACCOUNT NUMBER AND TITLE: 2218 LIFE INSURANCE BENEFITS DUE AND PAYABLE TO BENEFICIARIES

DEBIT	CREDIT
D308	D312 E106

ACCOUNT NUMBER AND TITLE: 2220 UNFUNDED LEAVE

DEBIT	CREDIT
D308 E514	B420 E610 D312

ACCOUNT NUMBER AND TITLE: 2225 UNFUNDED FECA LIABILITY

DEBIT	CREDIT
D308 E514	B422 E610 D312

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ACCOUNT NUMBER AND TITLE: 2290 OTHER UNFUNDED EMPLOYMENT RELATED LIABILITY

DEBIT		CREDIT	
D308	E514	B420	D312
		B422	E610

ACCOUNT NUMBER AND TITLE: 2310 LIABILITY FOR ADVANCES AND PREPAYMENTS

DEBIT		CREDIT	
A710	D308	A704	D312
A712	E514	C182	E610
B142	F110	C184	

ACCOUNT NUMBER AND TITLE: 2320 OTHER DEFERRED REVENUE

DEBIT			CREDIT		
C118	C636**R**	D562	B432	B602	C116
C424	D308		B434	C114	D312
C426	D558				

ACCOUNT NUMBER AND TITLE: 2400 LIABILITY FOR NONFIDUCIARY DEPOSIT FUNDS, CLEARING ACCOUNTS, AND UNDEPOSITED COLLECTIONS

DEBIT		CREDIT	
C144**R**	D308	C108	D312
C170	D506	C144	D588
		C152	

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ACCOUNT NUMBER AND TITLE: 2510 PRINCIPAL PAYABLE TO THE BUREAU OF THE PUBLIC DEBT

DEBIT	CREDIT
B120 D308 B121 E514 B131	A156 E610 D312

ACCOUNT NUMBER AND TITLE: 2511 CAPITALIZED LOAN INTEREST PAYABLE - NON-CREDIT REFORM

DEBIT	CREDIT
B113	B440

ACCOUNT NUMBER AND TITLE: 2520 PRINCIPAL PAYABLE TO THE FEDERAL FINANCING BANK

DEBIT	CREDIT
B120 D308 B121 E514 B131	A156 E610 D312

ACCOUNT NUMBER AND TITLE: 2530 SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
D308	B123 B127 B125 D312

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ACCOUNT NUMBER AND TITLE: 2531 DISCOUNT ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
B127 D312	D308

ACCOUNT NUMBER AND TITLE: 2532 PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
D308	B125 D312

ACCOUNT NUMBER AND TITLE: 2533 AMORTIZATION OF DISCOUNT AND PREMIUM ON SECURITIES ISSUED BY FEDERAL AGENCIES UNDER GENERAL AND SPECIAL FINANCING AUTHORITY

DEBIT	CREDIT
D312	D308

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

DEBIT	CREDIT
D308	D312

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ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

DEBIT	CREDIT
B122 D308	D312

ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

DEBIT	CREDIT
B103 E106 D308 E514	B420 E610 D312

ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE LIABILITY

DEBIT	CREDIT
D308 E514	B420 E610 D312

ACCOUNT NUMBER AND TITLE: 2630 ACTUARIAL LIFE INSURANCE LIABILITY

DEBIT	CREDIT
D308 E514	B420 E610 D312

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ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

DEBIT		CREDIT	
B426**R**	E514	B426	E610
D308		D312	

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

DEBIT		CREDIT	
B426**R**	E514	B420	D312
D308		B426	E610

ACCOUNT NUMBER AND TITLE: 2910 PRIOR LIENS OUTSTANDING ON ACQUIRED COLLATERAL

DEBIT		CREDIT	
B114	E514	D312	E610
D308		D426	

ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

DEBIT		CREDIT	
B119	D308	A143	E610
B424**R**	E514	B424	

ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

DEBIT		CREDIT	
B110	E514	B438	E610
D308		D312	

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ACCOUNT NUMBER AND TITLE: 2960 ACCOUNTS PAYABLE FROM CANCELED APPROPRIATIONS

DEBIT	CREDIT
D145 E514 D308	D312 F130 E610

ACCOUNT NUMBER AND TITLE: 2970 LIABILITY FOR CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY

DEBIT	CREDIT
B136 E514 D308	A143 E610 D312

ACCOUNT NUMBER AND TITLE: 2980 CUSTODIAL LIABILITY

DEBIT	CREDIT
C149**AP** D420**AP** F124 C151**AP** D422 D308 D424**R**	C142 C404 D312

ACCOUNT NUMBER AND TITLE: 2985 LIABILITY FOR NON-ENTITY ASSETS NOT REPORTED ON THE STATEMENT OF CUSTODIAL ACTIVITY

DEBIT	CREDIT
C149**AP** F124 C151**AP** F125	C145**AP** C420**AP** C147 C435**AP** C405 C437

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ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES WITHOUT RELATED BUDGETARY OBLIGATIONS

DEBIT			CREDIT		
C174**R**	D555	E514	A132	C150	D562
D112	D588		A134	C166	E610
D308	E504		A136	D148	H200
			B420	D312	

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST LIABILITY

DEBIT		CREDIT	
B436	D434	B420	E610
D308	E514	D312	

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS - CUMULATIVE

DEBIT	CREDIT
F342	F342

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS - APPROPRIATIONS RECEIVED

DEBIT		CREDIT		
F108	F342	A104	A196**AP**	F107
		A110	A197	F108**R**
		A155	A198	
		A170	A199**AP**	

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ACCOUNT NUMBER AND TITLE: 3102 UNEXPENDED APPROPRIATIONS - TRANSFERS-IN

DEBIT		CREDIT		
A440	F342	A408	A460	A496
		A436	A472	A506
		A448	A480	

ACCOUNT NUMBER AND TITLE: 3103 UNEXPENDED APPROPRIATIONS - TRANSFERS-OUT

DEBIT			CREDIT	
A404	A464	A490	A444	F342
A412	A476	A494		
A432	A484			

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS - ADJUSTMENTS

DEBIT			CREDIT
A106	A169	F128**AP**	F342
A112	F106	F342	
A132	F120		
A136	F122		

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ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS - USED

DEBIT				CREDIT			
A146**AP**	B130**AP**	B438**AP**	E108**AP**	C132**R**	C137**R**	C414**R**	F128**R**
A514**AP**	B134	B604**AP**	E109**AP**	C134**R**	C138**R**	D104**R**	F342
B102**AP**	B406**AP**	C408**AP**	E204**AP**	C136**R**	C139**R**	D108**R**	
B106**AP**	B412**AP**	D106**AP**	E412**AP**				
B107**AP**	B418**AP**	D114**AP**	F342				
B109**AP**	B428**AP**	D126**AP**					
B118**AP**	B430**AP**	E104**AP**					
B122**AP**	B436**AP**	E106**AP**					

ACCOUNT NUMBER AND TITLE: 3108 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

DEBIT		CREDIT	
D304	F342	D310**R**	F342
D306**AP**			

ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

DEBIT		CREDIT	
D302	F342	D310**R**	F342
D306**AP**			

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ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF OPERATIONS

DEBIT	CREDIT
F336 F340	F336 F338

ACCOUNT NUMBER AND TITLE: 3400 FIDUCIARY NET ASSETS

DEBIT	CREDIT
H300 H312	H301 H310

ACCOUNT NUMBER AND TITLE: 3410 CONTRIBUTIONS TO FIDUCIARY NET ASSETS

DEBIT	CREDIT
H310	H100

ACCOUNT NUMBER AND TITLE: 3420 WITHDRAWALS OR DISTRIBUTIONS OF FIDUCIARY NET ASSETS

DEBIT	CREDIT
H200	H312

ACCOUNT NUMBER AND TITLE: 4032 ESTIMATED INDEFINITE CONTRACT AUTHORITY

DEBIT	CREDIT
A176	A168 F112

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ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO CONTRACT AUTHORITY

DEBIT	CREDIT
A172 F114 A178**R**	A178 F118

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED INDEFINITE BORROWING AUTHORITY

DEBIT	CREDIT
A162	A154 F112

ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO BORROWING AUTHORITY

DEBIT	CREDIT
A158 F114 A159	A164 F118

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANSFERS TO THE GENERAL FUND OF THE TREASURY

DEBIT	CREDIT
B119 B136 B120 F114	A142 F118 A143

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ACCOUNT NUMBER AND TITLE: 4060 ANTICIPATED COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT		CREDIT			
A140	F116	C109	C136	C614	C646
		C116	C148	C616	D108
		C117	C152	C626	F112
		C130	C154	C628	
		C132	C612	C640	

ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM FEDERAL SOURCES

DEBIT			CREDIT			
A140	C608	F116	C101	C124	C602	D108
C604	C620		C103	C132	C606	F112
			C104	C136	C618	
			C106	C412	C646	
			C109	C416	C648	

ACCOUNT NUMBER AND TITLE: 4081 AMOUNTS APPROPRIATED FROM A SPECIFIC TREASURY-MANAGED TRUST FUND TAFS - RECEIVABLE - TRANSFERRED

DEBIT		CREDIT	
A542	F374	A540	F374**R**

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ACCOUNT NUMBER AND TITLE: 4082 ALLOCATIONS OF REALIZED AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES - TRANSFERRED

DEBIT		CREDIT	
A542	F376	A540	F376**R**

ACCOUNT NUMBER AND TITLE: 4083 TRANSFERS - CURRENT-YEAR AUTHORITY - RECEIVABLE - TRANSFERRED

DEBIT		CREDIT	
A542	F378	A540	F378**R**

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION APPROPRIATIONS

DEBIT		CREDIT	
A104	A199**R**	A199	F302
A196	F108**R**	F108	
A197**AP**			

ACCOUNT NUMBER AND TITLE: 4112 LIQUIDATION OF DEFICIENCY - APPROPRIATIONS

DEBIT		CREDIT	
A104	A197**AP**	A199	F302
A196	A199**R**		

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ACCOUNT NUMBER AND TITLE: 4114 APPROPRIATED TRUST OR SPECIAL FUND RECEIPTS

DEBIT				CREDIT			
A184	A510	C602	C752	B124**AP**	B126**AP**	B129	C608
A186	C114	C606	C754	B126	B128**AP**	C604	F302
A188	C124	C622	D589				
A195	C172	C624	E113				
A212	C176	C636					
A250	C190	C750					

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION

DEBIT		CREDIT	
A104	A197**AP**	A199	F302
A196	A199**R**		

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE APPROPRIATION

DEBIT		CREDIT	
A104	A197**AP**	A199	F302
A196	A199**R**		

ACCOUNT NUMBER AND TITLE: 4118 REESTIMATED LOAN SUBSIDY APPROPRIATION

DEBIT		CREDIT	
A104	F108**R**	F108	F302

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ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

DEBIT		CREDIT	
A104	A197**AP**	A125	F108
A155	A199**R**	A199	F302
A196	F108**R**		

ACCOUNT NUMBER AND TITLE: 4120 APPROPRIATIONS ANTICIPATED - INDEFINITE

DEBIT		CREDIT		
A102	C608	A104	A197**AP**	C602
C604	F116	A186	A212	C606
		A196	C124	F112

ACCOUNT NUMBER AND TITLE: 4122 AUTHORITY ADJUSTED FOR INTEREST ON THE BUREAU OF THE PUBLIC DEBT SECURITIES

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

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ACCOUNT NUMBER AND TITLE: 4123 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS RECLASSIFIED - RECEIVABLE - TEMPORARY REDUCTION/CANCELLATION

DEBIT	CREDIT
A418**AP** A518	F366 F369

ACCOUNT NUMBER AND TITLE: 4124 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS RECLASSIFIED - PAYABLE - TEMPORARY REDUCTION/CANCELLATION

DEBIT	CREDIT
F360 F368	A522

ACCOUNT NUMBER AND TITLE: 4125 LOAN MODIFICATION ADJUSTMENT TRANSFER APPROPRIATION

DEBIT	CREDIT
A202	F302

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ACCOUNT NUMBER AND TITLE: 4126 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - RECEIVABLE

DEBIT	CREDIT
A173 F374**R** A516	A175 A524 A418**AP** F374 A518

ACCOUNT NUMBER AND TITLE: 4127 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - PAYABLE

DEBIT	CREDIT
A522 A526	A520

ACCOUNT NUMBER AND TITLE: 4128 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - TRANSFERS-IN

DEBIT	CREDIT
A524 A528	A418**AP** F302 A518

ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM SPECIFIC INVESTED TAFS - TRANSFERS-OUT

DEBIT	CREDIT
A522 A531 A530**R** F302	A526 A531**R** A530

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ACCOUNT NUMBER AND TITLE: 4130 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY WITHDRAWN

DEBIT	CREDIT
F302	A169

ACCOUNT NUMBER AND TITLE: 4131 CURRENT-YEAR CONTRACT AUTHORITY REALIZED

DEBIT	CREDIT
A166 F112 A168	F304

ACCOUNT NUMBER AND TITLE: 4132 SUBSTITUTION OF CONTRACT AUTHORITY

DEBIT	CREDIT
A187 F304	A704

ACCOUNT NUMBER AND TITLE: 4133 DECREASES TO INDEFINITE CONTRACT AUTHORITY

DEBIT	CREDIT
F304	A172 F113 A174

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ACCOUNT NUMBER AND TITLE: 4134 CONTRACT AUTHORITY WITHDRAWN

DEBIT	CREDIT
F304	D136

ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY LIQUIDATED

DEBIT	CREDIT
A169 F304	A170 A175 A171 A187

ACCOUNT NUMBER AND TITLE: 4136 CONTRACT AUTHORITY TO BE LIQUIDATED BY TRUST FUNDS

DEBIT	CREDIT
A175	A173

ACCOUNT NUMBER AND TITLE: 4137 TRANSFERS OF CONTRACT AUTHORITY

DEBIT	CREDIT
A177 A180	A179 A181

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ACCOUNT NUMBER AND TITLE: 4138 APPROPRIATION TO LIQUIDATE CONTRACT AUTHORITY

DEBIT	CREDIT
A170 A175 A171	F302

ACCOUNT NUMBER AND TITLE: 4139 CONTRACT AUTHORITY CARRIED FORWARD

DEBIT	CREDIT
F304	F304

ACCOUNT NUMBER AND TITLE: 4140 SUBSTITUTION OF BORROWING AUTHORITY

DEBIT	CREDIT
F306	A155 A159

ACCOUNT NUMBER AND TITLE: 4141 CURRENT-YEAR BORROWING AUTHORITY REALIZED

DEBIT	CREDIT
A152 F112 A154	F306

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ACCOUNT NUMBER AND TITLE: 4143 DECREASES TO INDEFINITE BORROWING AUTHORITY

DEBIT	CREDIT
F306	A148 F113 A158

ACCOUNT NUMBER AND TITLE: 4144 BORROWING AUTHORITY WITHDRAWN

DEBIT	CREDIT
F306	D138

ACCOUNT NUMBER AND TITLE: 4145 BORROWING AUTHORITY CONVERTED TO CASH

DEBIT	CREDIT
F306	A156

ACCOUNT NUMBER AND TITLE: 4146 ACTUAL REPAYMENTS OF DEBT, CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
F302	B120 B131 B121

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ACCOUNT NUMBER AND TITLE: 4147 ACTUAL REPAYMENTS OF DEBT, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	B120 B131 B121

ACCOUNT NUMBER AND TITLE: 4148 RESOURCES REALIZED FROM BORROWING AUTHORITY

DEBIT	CREDIT
A156	F302

ACCOUNT NUMBER AND TITLE: 4149 BORROWING AUTHORITY CARRIED FORWARD

DEBIT	CREDIT
F306	F306

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS

DEBIT	CREDIT
A110	F302

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ACCOUNT NUMBER AND TITLE: 4151 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
F302	B119 B136

ACCOUNT NUMBER AND TITLE: 4152 ACTUAL CAPITAL TRANSFERS TO THE GENERAL FUND OF THE TREASURY, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	B119 B136

ACCOUNT NUMBER AND TITLE: 4157 AUTHORITY MADE AVAILABLE FROM RECEIPT OR APPROPRIATION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
A192	F132 F354 F316

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ACCOUNT NUMBER AND TITLE: 4158 AUTHORITY MADE AVAILABLE FROM OFFSETTING COLLECTION BALANCES PREVIOUSLY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
A194	F134 F356 F318

ACCOUNT NUMBER AND TITLE: 4160 ANTICIPATED TRANSFERS - CURRENT-YEAR AUTHORITY

DEBIT	CREDIT
A468 A478 A476 F104	A470 A532 A472 F104**R** A474 F112

ACCOUNT NUMBER AND TITLE: 4165 ALLOCATIONS OF AUTHORITY - ANTICIPATED FROM INVESTED BALANCES

DEBIT	CREDIT
A402	A416 F112

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ACCOUNT NUMBER AND TITLE: 4166 ALLOCATIONS OF REALIZED AUTHORITY - TO BE TRANSFERRED FROM INVESTED BALANCES

DEBIT		CREDIT	
A416	A430	A418**AP**	A426
A424	F376**R**	A420	F376
		A422	

ACCOUNT NUMBER AND TITLE: 4167 ALLOCATIONS OF REALIZED AUTHORITY - TRANSFERRED FROM INVESTED BALANCES

DEBIT	CREDIT	
A420	A430	F302

ACCOUNT NUMBER AND TITLE: 4168 ALLOCATIONS OF REALIZED AUTHORITY RECLASSIFIED - AUTHORITY TO BE TRANSFERRED FROM INVESTED BALANCES - TEMPORARY REDUCTION

DEBIT		CREDIT	
A418**AP**	F364	A424	F362
A422			

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ACCOUNT NUMBER AND TITLE: 4170 TRANSFERS - CURRENT-YEAR AUTHORITY

DEBIT			CREDIT		
A181	A474	A482	A180	A484	F302
A472	A480	A536	A476	A486	
			A478	A538	

ACCOUNT NUMBER AND TITLE: 4171 NONALLOCATION TRANSFERS OF INVESTED BALANCES - RECEIVABLE

DEBIT		CREDIT	
A532	F378**R**	A536	F378

ACCOUNT NUMBER AND TITLE: 4172 NONALLOCATION TRANSFERS OF INVESTED BALANCES - PAYABLE

DEBIT	CREDIT
A538	A534

ACCOUNT NUMBER AND TITLE: 4173 NONALLOCATION TRANSFERS OF INVESTED BALANCES - TRANSFERRED

DEBIT	CREDIT	
A536	A538	F302

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ACCOUNT NUMBER AND TITLE: 4175 ALLOCATION TRANSFERS OF CURRENT-YEAR AUTHORITY FOR NONINVESTED ACCOUNTS

DEBIT		CREDIT	
A181	A448	A180	A440
A444	A450	A404	A442
A446		A406	F302

ACCOUNT NUMBER AND TITLE: 4176 ALLOCATION TRANSFERS OF PRIOR-YEAR BALANCES

DEBIT			CREDIT		
A436	A446	A454	A404	A434	A452
A438	A448		A406	A440	F302
A444	A450		A432	A442	

ACCOUNT NUMBER AND TITLE: 4180 ANTICIPATED TRANSFERS - PRIOR-YEAR BALANCES

DEBIT		CREDIT	
A468	A478	A470	A474
A476	F104	A472	F104**R**

ACCOUNT NUMBER AND TITLE: 4190 TRANSFERS - PRIOR-YEAR BALANCES

DEBIT		CREDIT	
A472	A480	A476	A486
A474	A482	A478	F302
		A484	

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ACCOUNT NUMBER AND TITLE: 4191 BALANCE TRANSFERS - EXTENSION OF AVAILABILITY OTHER THAN REAPPROPRIATIONS

DEBIT		CREDIT	
A460	A462	A464	F302
		A466	

ACCOUNT NUMBER AND TITLE: 4192 BALANCE TRANSFERS - UNEXPIRED TO EXPIRED

DEBIT		CREDIT	
A408	A410	A412	F302
		A414	

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED BALANCES

DEBIT			CREDIT		
A492**R**	A508	A550	A488	A494	A548
A496	A540	A552	A490	A542	A554
A506	A544		A492	A546	F302

ACCOUNT NUMBER AND TITLE: 4199 TRANSFER OF EXPIRED EXPENDITURE TRANSFERS - RECEIVABLE

DEBIT		CREDIT	
A458	F372	A456	F372**R**

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ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES - COLLECTED

DEBIT	CREDIT
F302	F301**AP** F314 F302

ACCOUNT NUMBER AND TITLE: 4208 ADJUSTMENT TO TOTAL RESOURCES - DISPOSITION OF CANCELED PAYABLES

DEBIT	CREDIT
F302	D145 F390

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS AND OTHER INCOME

DEBIT	CREDIT
A702 F116 A712	A706 C650 A708 F112 C182

ACCOUNT NUMBER AND TITLE: 4212 LIQUIDATION OF DEFICIENCY - OFFSETTING COLLECTIONS

DEBIT	CREDIT
C110	F302

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ACCOUNT NUMBER AND TITLE: 4215 ANTICIPATED APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS

DEBIT		CREDIT	
A114	F116	A498	F112

ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE

DEBIT		CREDIT	
A704	C101	A714	C430
A706	F380**R**	C103	F109
		C184	F380

ACCOUNT NUMBER AND TITLE: 4222 UNFILLED CUSTOMER ORDERS WITH ADVANCE

DEBIT		CREDIT	
A704	C184	A710	F110
C182	F382**R**	A712	F382

ACCOUNT NUMBER AND TITLE: 4225 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE

DEBIT		CREDIT	
A498	F372**R**	A499	F372
D144	F384**R**	A502	F384
		D144**R**	

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ACCOUNT NUMBER AND TITLE: 4230 UNFILLED CUSTOMER ORDERS WITHOUT ADVANCE - TRANSFERRED

DEBIT		CREDIT	
A546	F380	A544	F380**R**

ACCOUNT NUMBER AND TITLE: 4231 UNFILLED CUSTOMER ORDERS WITH ADVANCE - TRANSFERRED

DEBIT		CREDIT	
A554	F382	A552	F382**R**

ACCOUNT NUMBER AND TITLE: 4232 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - RECEIVABLE - TRANSFERRED

DEBIT		CREDIT	
A542	F384	A540	F384**R**

ACCOUNT NUMBER AND TITLE: 4233 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE - TRANSFERRED

DEBIT		CREDIT	
A542	F386	A540	F386**R**

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ACCOUNT NUMBER AND TITLE: 4234 OTHER FEDERAL RECEIVABLES - TRANSFERRED

DEBIT	CREDIT
A542 F388	A540 F388**R**

ACCOUNT NUMBER AND TITLE: 4251 REIMBURSEMENTS AND OTHER INCOME EARNED - RECEIVABLE

DEBIT	CREDIT
A714 F386**R** C430	C186 F386 F144

ACCOUNT NUMBER AND TITLE: 4252 REIMBURSEMENTS AND OTHER INCOME EARNED - COLLECTED

DEBIT	CREDIT
A251 C186 A708 C753 A710	F302

ACCOUNT NUMBER AND TITLE: 4255 APPROPRIATION TRUST FUND EXPENDITURE TRANSFERS - COLLECTED

DEBIT	CREDIT
A502	F302

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ACCOUNT NUMBER AND TITLE: 4260 ACTUAL COLLECTIONS OF "GOVERNMENTAL-TYPE" FEES

DEBIT	CREDIT
C109	C110 F302

ACCOUNT NUMBER AND TITLE: 4261 ACTUAL COLLECTIONS OF BUSINESS-TYPE FEES

DEBIT	CREDIT
C109 C117 C116	C110 F302

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTIONS OF LOAN PRINCIPAL

DEBIT	CREDIT
C109	F302

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTIONS OF LOAN INTEREST

DEBIT	CREDIT
C109 C154	F302

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ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTIONS OF RENT

DEBIT	CREDIT
C109	F302

ACCOUNT NUMBER AND TITLE: 4265 ACTUAL COLLECTIONS FROM SALE OF FORECLOSED PROPERTY

DEBIT	CREDIT
C109 C616 C612 C628 C614	F302

ACCOUNT NUMBER AND TITLE: 4266 OTHER ACTUAL BUSINESS-TYPE COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT	CREDIT
C109 C182 C634 C148 C626 C640 C152 C630 C646 C158 C632	A710 C110 F302

ACCOUNT NUMBER AND TITLE: 4267 OTHER ACTUAL "GOVERNMENTAL-TYPE" COLLECTIONS FROM NON-FEDERAL SOURCES

DEBIT	CREDIT
C109 C152 C148	B118 F302 C110

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ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY COLLECTED

DEBIT		CREDIT
C103 C104	C106	F302

ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM TREASURY

DEBIT			CREDIT		
C109 C124	C140 C602	C606 C618	B124**AP** B126 B126**AP**	B128**AP** B129 C604	C608 C620 F302

ACCOUNT NUMBER AND TITLE: 4275 ACTUAL COLLECTIONS FROM LIQUIDATING FUND

DEBIT	CREDIT
	F302

ACCOUNT NUMBER AND TITLE: 4276 ACTUAL COLLECTIONS FROM FINANCING FUND

DEBIT	CREDIT
C109	F302

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ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS - FEDERAL

DEBIT	CREDIT
C109 C646 C140 C647	C110 F302

ACCOUNT NUMBER AND TITLE: 4283 INTEREST RECEIVABLE FROM TREASURY

DEBIT	CREDIT
C416	C140

ACCOUNT NUMBER AND TITLE: 4285 RECEIVABLE FROM THE LIQUIDATING FUND

DEBIT	CREDIT
C412	

ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING FUND

DEBIT	CREDIT

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ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

DEBIT	CREDIT
C416 C650 C648 F388**R**	C140 F388 C647

ACCOUNT NUMBER AND TITLE: 4290 AMORTIZATION AND MARKET ADJUSTMENT - INVESTMENTS IN U.S. TREASURY ZERO COUPON BONDS

DEBIT	CREDIT
D590 E119	F302

ACCOUNT NUMBER AND TITLE: 4310 ANTICIPATED RECOVERIES OF PRIOR-YEAR OBLIGATIONS

DEBIT	CREDIT
A138 F116	D110 F112 D134

ACCOUNT NUMBER AND TITLE: 4320 ADJUSTMENTS FOR CHANGES IN PRIOR-YEAR ALLOCATIONS OF BUDGETARY RESOURCES

DEBIT	CREDIT
D140 F334 D144**R**	D142 F334 D144

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ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

DEBIT	CREDIT
D145 F301**AP**	F120 F128**AP**

ACCOUNT NUMBER AND TITLE: 4351 PARTIAL OR EARLY CANCELLATION OF AUTHORITY WITH A U.S. TREASURY WARRANT

DEBIT	CREDIT
F390	F122 F128**AP**

ACCOUNT NUMBER AND TITLE: 4355 CANCELLATION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS

DEBIT	CREDIT
F302	F146

ACCOUNT NUMBER AND TITLE: 4356 CANCELLATION OF APPROPRIATION FROM INVESTED BALANCES

DEBIT	CREDIT
F302	F121

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ACCOUNT NUMBER AND TITLE: 4357 CANCELLATION OF APPROPRIATED AMOUNTS RECEIVABLE FROM INVESTED TRUST OR SPECIAL FUNDS

DEBIT	CREDIT
F369	F123

ACCOUNT NUMBER AND TITLE: 4382 TEMPORARY REDUCTION - NEW BUDGET AUTHORITY

DEBIT	CREDIT
F360 F366 F362	A135 A500**AP** A418 A518**AP** A422**AP**

ACCOUNT NUMBER AND TITLE: 4383 TEMPORARY REDUCTION - PRIOR-YEAR BALANCES

DEBIT	CREDIT
F360 F366 F362	A135 A500**AP** A418 A518**AP** A422**AP**

ACCOUNT NUMBER AND TITLE: 4384 TEMPORARY REDUCTION/CANCELLATION RETURNED BY APPROPRIATION

DEBIT	CREDIT
A108	F360 F368 F364 F369

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ACCOUNT NUMBER AND TITLE: 4387 TEMPORARY REDUCTION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS, NEW BUDGET AUTHORITY

DEBIT	CREDIT
F302	A189

ACCOUNT NUMBER AND TITLE: 4388 TEMPORARY REDUCTION OF APPROPRIATION FROM UNAVAILABLE RECEIPTS, PRIOR-YEAR BALANCES

DEBIT	CREDIT
F302	A189

ACCOUNT NUMBER AND TITLE: 4391 ADJUSTMENTS TO INDEFINITE NO-YEAR AUTHORITY

DEBIT	CREDIT
F107 F302	F106 F302

ACCOUNT NUMBER AND TITLE: 4392 PERMANENT REDUCTION - NEW BUDGET AUTHORITY

DEBIT	CREDIT
F302 F304 F306	A106 A133 A185**AP** A131 A134 A132 A136

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ACCOUNT NUMBER AND TITLE: 4393 PERMANENT REDUCTION - PRIOR-YEAR BALANCES

DEBIT			CREDIT		
F302	F304	F306	A106	A132	A136
			A112	A133	A185**AP**
			A131	A134	

ACCOUNT NUMBER AND TITLE: 4394 RECEIPTS UNAVAILABLE FOR OBLIGATION UPON COLLECTION

DEBIT				CREDIT			
A190	A530	B126	C608	A108	A531	C622	D589
A520	A531**R**	C604		A188	C114	C624	E113
				A195	C124	C750	F358
				A250	C602	C752	
				A530**R**	C606	C754	

ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE FOR OBLIGATION PURSUANT TO PUBLIC LAW - TEMPORARY

DEBIT			CREDIT
A128**R**	B124**AP**	B129	A128
A197**R**	B126**AP**	F126	
A198**R**	B128**AP**		

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ACCOUNT NUMBER AND TITLE: 4397 RECEIPTS AND APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION

DEBIT		CREDIT	
B126	F334	A127	F358
F132	F354	F334	
F316			

ACCOUNT NUMBER AND TITLE: 4398 OFFSETTING COLLECTIONS TEMPORARILY PRECLUDED FROM OBLIGATION

DEBIT		CREDIT	
B126	F318	A129	E119
F134	F356	D590	

ACCOUNT NUMBER AND TITLE: 4399 SPECIAL AND TRUST FUND REFUNDS AND RECOVERIES TEMPORARILY PRECLUDED FROM OBLIGATION

DEBIT	CREDIT
F358	A139

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY - PENDING RESCISSION

DEBIT		CREDIT
A136	F308	A137
A137**R**	F312	

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ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY - OMB DEFERRAL

DEBIT		CREDIT
A126**R**	F312	A126
F308		

ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

DEBIT				CREDIT			
A106	A142	A500**AP**	D126	A102	A197**AP**	A516	C750
A116	A143	A518**AP**	D136	A104	A197**R**	A528	C751
A118	A148	B118	D138	A108	A198**R**	A702	C752
A125	A164	B121	F104**R**	A110	A199**R**	C106	C753
A126	A174	B124**AP**	F106	A114	A202	C114	C754
A127	A178	B126	F108	A126**R**	A212	C124	C755
A128	A185**AP**	B126**AP**	F112	A128**R**	A250	C130	D108
A129	A189	B128**AP**	F113	A137**R**	A251	C132	D110
A131	A199	B129	F118	A138	A402	C136	D120
A132	A418	B131	F121	A140	A408	C158	D134
A133	A422**AP**	B416	F122	A152	A410	C172	D136**AP**
A134	A430	C604	F123	A162	A416	C176	D138**AP**
A135	A470	C608	F128**AP**	A166	A420	C190	F104
A137	A484	D107	F312	A176	A458	C602	F107
A139	A486	D114	F334	A178**R**	A460	C606	F108**R**
A140**AP**	A499	D122		A184	A462	C622	F114
				A186	A468	C624	F116
				A190	A480	C626	F126
				A192	A482	C630	F128
				A194	A498	C632	F308
				A195	A499**AP**	C634	F334
				A196	A510	C636	

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ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

DEBIT				CREDIT			
A106	A500	B138	F112	A116	B126**AP**	C152**AP**	C616**AP**
A120	A512	B416	F113	A122	C106**AP**	C154**AP**	C618**AP**
A179	A514	C106**AP**	F121	A177	C109**AP**	C182**AP**	C626**AP**
A404	A712**R**	C604	F122	A186**AP**	C114**AP**	C412**AP**	C640**AP**
A406	B107	C604**R**	F123	A444	C116**AP**	C416**AP**	C650**AP**
A412	B124**AP**	C608	F128**AP**	A446	C124	C602	D108**AP**
A414	B126	C608**R**	F308	A448	C124**AP**	C602**AP**	F107
A440	B126**AP**	C620**R**	F312	A450	C130**AP**	C606	F108**R**
A442	B128**AP**	F106		A500**R**	C132**AP**	C606**AP**	
A499	B129	F108		A706**AP**	C136**AP**	C612**AP**	
				A708**AP**	C148**AP**	C614**AP**	

ACCOUNT NUMBER AND TITLE: 4520 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4530 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4540 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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ACCOUNT NUMBER AND TITLE: 4550 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4560 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4570 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4580 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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ACCOUNT NUMBER AND TITLE: 4590 APPORTIONMENTS - ANTICIPATED RESOURCES - PROGRAMS SUBJECT TO APPORTIONMENT

DEBIT				CREDIT		
A122	C116**AP**	C182**AP**	C618**AP**	A118	A712**R**	C608**R**
A186**AP**	C124**AP**	C412**AP**	C626**AP**	A140**AP**	C604**R**	C620**R**
A706**AP**	C130**AP**	C416**AP**	C640**AP**			
A708**AP**	C132**AP**	C602**AP**	C650**AP**			
B126**AP**	C136**AP**	C606**AP**	D108**AP**			
C106**AP**	C148**AP**	C612**AP**	F112			
C109**AP**	C152**AP**	C614**AP**				
C114**AP**	C154**AP**	C616**AP**				

ACCOUNT NUMBER AND TITLE: 4610 ALLOTMENTS - REALIZED RESOURCES

DEBIT				CREDIT			
A106	B106	B412	E108	A120	C106**AP**	C138	C614**AP**
A135	B107	B416	E109	A122	C109**AP**	C139	C616**AP**
A148	B108	B418	E204**AP**	A186**AP**	C112	C148**AP**	C618**AP**
A154**AP**	B109	B428	E412	A500**R**	C114**AP**	C152**AP**	C626**AP**
A168**AP**	B114	B430	F106	A706**AP**	C116**AP**	C154**AP**	C640**AP**
A189	B116	B436	F108	A708**AP**	C124**AP**	C182**AP**	C650**AP**
A412	B122	C406	F109	B126**AP**	C130**AP**	C412**AP**	D108**AP**
A414	B138	C604**R**	F110	B302**R**	C132**AP**	C416**AP**	D502**R**
A499	B152	C608**R**	F113	B306**R**	C134	C602**AP**	F107
A500	B154	C620**R**	F121	B310	C136**AP**	C606**AP**	F108**R**
A512	B302	D112	F122	B404	C137	C612**AP**	F111
A514	B306	D502	F123				
A712**R**	B308	E102	F128**AP**				
B102	B314	E104	F308				
B104	B406	E106	F312				

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ACCOUNT NUMBER AND TITLE: 4620 UNOBLIGATED FUNDS EXEMPT FROM APPORTIONMENT

DEBIT				CREDIT			
A106	A412	B121	D107	A102	A416	C109**AP**	C606
A119	A414	B124**AP**	D114	A104	A420	C112	C612**AP**
A127	A418	B126	D122	A108	A444	C114	C614**AP**
A128	A422**AP**	B126**AP**	D126	A110	A446	C114**AP**	C616**AP**
A129	A426	B128**AP**	E102	A114	A448	C116**AP**	C618**AP**
A131	A430	B129	E104	A123	A450	C124	C622
A132	A440	B131	E106	A128**R**	A458	C124**AP**	C624
A133	A442	B138	E108	A137**R**	A460	C130**AP**	C626**AP**
A134	A484	B152	E109	A152	A462	C132	C640
A135	A486	B154	E204**AP**	A162	A480	C132**AP**	C640**AP**
A136	A499	B304	E412	A166	A482	C134	C750
A137	A500	B306	F106	A176	A498	C136	C751
A139	A500**AP**	B308	F108	A177	A499**AP**	C136**AP**	C752
A148	A512	B316	F109	A178**R**	A500**R**	C138	C753
A154**AP**	A514	B406	F110	A186	A510	C139	C754
A164	A518**AP**	B412	F113	A186**AP**	A516	C148**AP**	C755
A168**AP**	A520	B416	F121	A190	A528	C152**AP**	D108
A174	A530	B418	F122	A192	A530**R**	C154**AP**	D108**AP**
A178	A531**R**	B430	F123	A194	A531	C158	D110
A179	A534	C604	F128**AP**	A195	A702	C172	D120
A185**AP**	A712**R**	C604**R**	F312	A196	A706**AP**	C176	D134
A189	B102	C608		A197**AP**	B126**AP**	C182**AP**	F107
A404	B103	C608**R**		A197**R**	B304**R**	C190	F108**R**
A406	B107	C620**R**		A198**R**	B306**R**	C412**AP**	F111
				A212	B312	C416**AP**	F310
				A250	B404	C602	
				A251	C106**AP**	C602**AP**	

ACCOUNT NUMBER AND TITLE: 4630 FUNDS NOT AVAILABLE FOR COMMITMENT/OBLIGATION

DEBIT		CREDIT	
F308	F312	A138	A140

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ACCOUNT NUMBER AND TITLE: 4650 ALLOTMENTS - EXPIRED AUTHORITY

DEBIT				CREDIT			
A112	A464	D114	F123	A408	A454	C132	D136**AP**
A432	A466	D122	F128**AP**	A410	A480	D102	D138**AP**
A434	A484	D126	F144	A436	A499**AP**	D104	F128
A452	A499	F120	F146	A438	C130	D120	F312
A456	D106	F121					

ACCOUNT NUMBER AND TITLE: 4690 ANTICIPATED RESOURCES - PROGRAMS EXEMPT FROM APPORTIONMENT

DEBIT				CREDIT		
A123	C116**AP**	C154**AP**	C616**AP**	A119	C604**R**	C620**R**
A186**AP**	C124**AP**	C182**AP**	C618**AP**	A712**R**	C608**R**	
A706**AP**	C130**AP**	C412**AP**	C626**AP**			
B126**AP**	C132**AP**	C416**AP**	C640**AP**			
C106**AP**	C136**AP**	C602**AP**	D108**AP**			
C109**AP**	C148**AP**	C612**AP**	F112			
C114**AP**	C152**AP**	C614**AP**				

ACCOUNT NUMBER AND TITLE: 4700 COMMITMENTS - PROGRAMS SUBJECT TO APPORTIONMENT

DEBIT				CREDIT		
A154**AP**	B306	B416	F312	B302	B306**R**	D502
A168**AP**	B308	D502**R**				
A499	B310	F113				
B302**R**	B314	F308				

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ACCOUNT NUMBER AND TITLE: 4720 COMMITMENTS - PROGRAMS EXEMPT FROM APPORTIONMENT

DEBIT			CREDIT	
A154**AP**	B306	B416	B304	B306**R**
A168**AP**	B308	F113		
A499	B312	F310		
B304**R**	B316	F312		

ACCOUNT NUMBER AND TITLE: 4801 UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT				CREDIT			
A146	B306**R**	B438	E104	A154**AP**	B306	B312	B316
B104	B308	C408	E106	A168**AP**	B310	B314	F330
B105	B402	C432	E108				
B107	B404	D134	F111				
B130	B436	E102	F332				

ACCOUNT NUMBER AND TITLE: 4802 UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

DEBIT		CREDIT	
B604	F328	B308	F326
C112			

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ACCOUNT NUMBER AND TITLE: 4831 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

DEBIT		CREDIT	
A488 A490	F330	A506 A508	F332

ACCOUNT NUMBER AND TITLE: 4832 UNDELIVERED ORDERS - OBLIGATIONS TRANSFERRED, PREPAID/ADVANCED

DEBIT		CREDIT	
A494 A548	F326	A496 A550	F328

ACCOUNT NUMBER AND TITLE: 4871 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID UNDELIVERED ORDERS - OBLIGATIONS, RECOVERIES

DEBIT		CREDIT
A499**AP** A712 D120	D134 D136**AP** D138**AP**	F332

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ACCOUNT NUMBER AND TITLE: 4872 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PREPAID/ADVANCED UNDELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

DEBIT	CREDIT
C130	F328

ACCOUNT NUMBER AND TITLE: 4881 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT	CREDIT
F330	D114

ACCOUNT NUMBER AND TITLE: 4882 UPWARD ADJUSTMENTS OF PRIOR-YEAR UNDELIVERED ORDERS - OBLIGATIONS, PREPAID/ADVANCED

DEBIT	CREDIT
F326	D122

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ACCOUNT NUMBER AND TITLE: 4901 DELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT			CREDIT			
A500**R**	B110	B113	A500	B428	D134	E204**AP**
A504	B112	F325	B402	B430	E102	E412
			B406	B436	E104	F324
			B412	B438	E106	
			B416	C614	E108	
			B418	D112	E109	

ACCOUNT NUMBER AND TITLE: 4902 DELIVERED ORDERS - OBLIGATIONS, PAID

DEBIT			CREDIT			
C134	C138	F314	A146	B105	B113	B154
C137	C139	F322	A504	B106	B114	B604
			A512	B107	B116	C406
			A514	B108	B122	C408
			B102	B109	B130	C432
			B103	B110	B138	F320
			B104	B112	B152	

ACCOUNT NUMBER AND TITLE: 4908 AUTHORITY OUTLAYED NOT YET DISBURSED

DEBIT	CREDIT
USSGL standard transactions are not provided for this account. Use of this account is restricted and must be approved by Treasury and the Office of Management and Budget. See the account definition.	

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ACCOUNT NUMBER AND TITLE: 4931 DELIVERED ORDERS - OBLIGATIONS TRANSFERRED, UNPAID

DEBIT	CREDIT
A492 F324	A492**R** F325

ACCOUNT NUMBER AND TITLE: 4971 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR UNPAID DELIVERED ORDERS - OBLIGATIONS, RECOVERIES

DEBIT	CREDIT
D102 D142 D110 F128	F325

ACCOUNT NUMBER AND TITLE: 4972 DOWNWARD ADJUSTMENTS OF PRIOR-YEAR PAID DELIVERED ORDERS - OBLIGATIONS, REFUNDS COLLECTED

DEBIT	CREDIT
C132 C753 D108 C136 C755 C751 D104	F322

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ACCOUNT NUMBER AND TITLE: 4981 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, UNPAID

DEBIT	CREDIT
F324	D106 D140 D107

ACCOUNT NUMBER AND TITLE: 4982 UPWARD ADJUSTMENTS OF PRIOR-YEAR DELIVERED ORDERS - OBLIGATIONS, PAID

DEBIT	CREDIT
F320	D126

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FROM GOODS SOLD

DEBIT	CREDIT			
F336	A708	C145	C430	C648
	A710	C420	C640	C650
	A714	C424	C644	F144**AP**
	C109	C426	C646	

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS SOLD

DEBIT	CREDIT
D402	D402**R** F336

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ACCOUNT NUMBER AND TITLE: 5200 REVENUE FROM SERVICES PROVIDED

DEBIT				CREDIT			
F144	F336	H301		A186	A714	C190	C426
				A188	C109	C420	C650
				A708	C145	C422	F144**AP**
				A710	C188	C424	

ACCOUNT NUMBER AND TITLE: 5209 CONTRA REVENUE FOR SERVICES PROVIDED

DEBIT	CREDIT	
D402	D402**R**	H301
	F336	

ACCOUNT NUMBER AND TITLE: 5310 INTEREST REVENUE - OTHER

DEBIT		CREDIT			
F336	H301	A186	C145	C416	F144**AP**
		A188	C154	C420	
		C109	C188	C422	
		C141	C402	C438	

ACCOUNT NUMBER AND TITLE: 5311 INTEREST REVENUE - INVESTMENTS

DEBIT				CREDIT			
C620**R**	E117**R**	F336	H301	A186	C141	C418	E113
				A188	C145	C420	E117
				A250	C154	C422	E119
				A251	C188	C618	F144**AP**
				C109	C402	C624	

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ACCOUNT NUMBER AND TITLE: 5312 INTEREST REVENUE - LOANS RECEIVABLE/UNINVESTED FUNDS

DEBIT		CREDIT			
F336	H301	A186	C145	C416	C437**AP**
		A188	C154	C420	F144**AP**
		C109	C188	C422	
		C141	C402	C435	

ACCOUNT NUMBER AND TITLE: 5313 INTEREST REVENUE - SUBSIDY AMORTIZATION

DEBIT	CREDIT
F336	E118

ACCOUNT NUMBER AND TITLE: 5317 CONTRA REVENUE FOR INTEREST REVENUE - LOANS RECEIVABLE

DEBIT		CREDIT	
D402	D424	D402**R**	H301
		F336	

ACCOUNT NUMBER AND TITLE: 5318 CONTRA REVENUE FOR INTEREST REVENUE - INVESTMENTS

DEBIT		CREDIT	
D402	D424	D402**R**	H301
		F336	

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ACCOUNT NUMBER AND TITLE: 5319 CONTRA REVENUE FOR INTEREST REVENUE - OTHER

DEBIT	CREDIT
D402 D424	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5320 PENALTIES, FINES, AND ADMINISTRATIVE FEES REVENUE

DEBIT	CREDIT
F336 H301	A186 C145 C416 A188 C188 C420 C109 C402 C422 C141 C404**AP** F144**AP**

ACCOUNT NUMBER AND TITLE: 5329 CONTRA REVENUE FOR PENALTIES, FINES, AND ADMINISTRATIVE FEES

DEBIT	CREDIT
D402 D424	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5400 BENEFIT PROGRAM REVENUE

DEBIT	CREDIT
F336 H301	A186 C416 F144**AP** C109 C420 C190 C422

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ACCOUNT NUMBER AND TITLE: 5409 CONTRA REVENUE FOR BENEFIT PROGRAM REVENUE

DEBIT	CREDIT
D402	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5500 INSURANCE AND GUARANTEE PREMIUM REVENUE

DEBIT	CREDIT
F336 H301	C109 C424 C420 F144**AP** C422

ACCOUNT NUMBER AND TITLE: 5509 CONTRA REVENUE FOR INSURANCE AND GUARANTEE PREMIUM REVENUE

DEBIT	CREDIT
D402	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5600 DONATED REVENUE - FINANCIAL RESOURCES

DEBIT	CREDIT
F336 H301	A186 C158 C404**AP** A188 C192 C420 C141 C402

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ACCOUNT NUMBER AND TITLE: 5609 CONTRA REVENUE FOR DONATIONS - FINANCIAL RESOURCES

DEBIT	CREDIT
D402	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5610 DONATED REVENUE - NONFINANCIAL RESOURCES

DEBIT	CREDIT
F336 H301	C102 C164

ACCOUNT NUMBER AND TITLE: 5619 CONTRA DONATED REVENUE - NONFINANCIAL RESOURCES

DEBIT	CREDIT
D402	D402**R** H301 F336

ACCOUNT NUMBER AND TITLE: 5700 EXPENDED APPROPRIATIONS

DEBIT				CREDIT			
C132**R**	C137**R**	C414**R**	F128**R**	A146**AP**	B130**AP**	B438**AP**	E108**AP**
C134**R**	C138**R**	D104**R**	F336	A514**AP**	B134	B604**AP**	E109**AP**
C136**R**	C139**R**	D108**R**		B102**AP**	B406**AP**	C408**AP**	E204**AP**
				B106**AP**	B412**AP**	D106**AP**	E412**AP**
				B107**AP**	B418**AP**	D114**AP**	F336
				B109**AP**	B428**AP**	D126**AP**	
				B118**AP**	B430**AP**	E104**AP**	
				B122**AP**	B436**AP**	E106**AP**	

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ACCOUNT NUMBER AND TITLE: 5708 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

DEBIT	CREDIT
D310**R** F336	D304 F336 D306**AP**

ACCOUNT NUMBER AND TITLE: 5709 EXPENDED APPROPRIATIONS - PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

DEBIT	CREDIT
D310**R** F336	D302 F336 D306**AP**

ACCOUNT NUMBER AND TITLE: 5720 FINANCING SOURCES TRANSFERRED IN WITHOUT REIMBURSEMENT

DEBIT	CREDIT
E610 F336	A550 E608 E606

ACCOUNT NUMBER AND TITLE: 5730 FINANCING SOURCES TRANSFERRED OUT WITHOUT REIMBURSEMENT

DEBIT	CREDIT
A548 E512 E510	E514 F336

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ACCOUNT NUMBER AND TITLE: 5740 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED IN

DEBIT	CREDIT
F336	A133**AP** A185 A184 A189**AP**

ACCOUNT NUMBER AND TITLE: 5745 APPROPRIATED EARMARKED RECEIPTS TRANSFERRED OUT

DEBIT	CREDIT
A133 A189 A183 F146 A185**AP**	F336

ACCOUNT NUMBER AND TITLE: 5750 EXPENDITURE FINANCING SOURCES - TRANSFERS-IN

DEBIT	CREDIT
A456 D144**R** A499 F336	A458 A510 A498 D144

ACCOUNT NUMBER AND TITLE: 5755 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-IN

DEBIT	CREDIT
A418**AP** A442 A531**R** A546 A422 A518 A542 F336	A171 A420 A474 A531 A173 A438 A482 A532 A177 A450 A508 A410 A454 A516 A416 A462 A528

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ACCOUNT NUMBER AND TITLE: 5760 EXPENDITURE FINANCING SOURCES - TRANSFERS-OUT

DEBIT		CREDIT	
A500	A514	A500**R**	F336
A512	D140	D142	

ACCOUNT NUMBER AND TITLE: 5765 NONEXPENDITURE FINANCING SOURCES - TRANSFERS-OUT

DEBIT				CREDIT			
A134	A426	A478	A534	A424	A522	A540	F336
A143	A430	A486	B136	A446	A530**R**	A544	
A179	A434	A488	F121				
A406	A452	A520					
A414	A466	A530					

ACCOUNT NUMBER AND TITLE: 5775 NONBUDGETARY FINANCING SOURCES TRANSFERRED IN

DEBIT	CREDIT	
F336	C155	E604
	C420	F144**AP**

ACCOUNT NUMBER AND TITLE: 5776 NONBUDGETARY FINANCING SOURCES TRANSFERRED OUT

DEBIT		CREDIT
D148	E509	F336
E508		

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ACCOUNT NUMBER AND TITLE: 5780 IMPUTED FINANCING SOURCES

DEBIT	CREDIT
F336	E402

ACCOUNT NUMBER AND TITLE: 5790 OTHER FINANCING SOURCES

DEBIT	CREDIT
F336	A202 C430 C145

ACCOUNT NUMBER AND TITLE: 5791 ADJUSTMENT TO FINANCING SOURCES - DOWNWARD REESTIMATE OR NEGATIVE SUBSIDY

DEBIT	CREDIT
D146 F336	D147

ACCOUNT NUMBER AND TITLE: 5795 SEIGNIORAGE

DEBIT	CREDIT
F336	C145

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ACCOUNT NUMBER AND TITLE: 5800 TAX REVENUE COLLECTED - NOT OTHERWISE CLASSIFIED

DEBIT	CREDIT
F336	A186 C143**AP** A188 D586 C141

ACCOUNT NUMBER AND TITLE: 5801 TAX REVENUE COLLECTED - INDIVIDUAL

DEBIT	CREDIT
C143**AP** F336	A188 C404**AP** C141 D586

ACCOUNT NUMBER AND TITLE: 5802 TAX REVENUE COLLECTED - CORPORATE

DEBIT	CREDIT
F336	A188 D586 C141

ACCOUNT NUMBER AND TITLE: 5803 TAX REVENUE COLLECTED - UNEMPLOYMENT

DEBIT	CREDIT
F336	A188 D586 C141

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ACCOUNT NUMBER AND TITLE: 5804 TAX REVENUE COLLECTED - EXCISE

DEBIT	CREDIT
F336	A188 D586 C141

ACCOUNT NUMBER AND TITLE: 5805 TAX REVENUE COLLECTED - ESTATE AND GIFT

DEBIT	CREDIT
F336	A188 D586 C141

ACCOUNT NUMBER AND TITLE: 5806 TAX REVENUE COLLECTED - CUSTOMS

DEBIT	CREDIT
F336	A188 D586 C141

ACCOUNT NUMBER AND TITLE: 5820 TAX REVENUE ACCRUAL ADJUSTMENT - NOT OTHERWISE CLASSIFIED

DEBIT	CREDIT
D586 F336	C402 C422

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ACCOUNT NUMBER AND TITLE: 5821 TAX REVENUE ACCRUAL ADJUSTMENT - INDIVIDUAL

DEBIT		CREDIT	
D586	F336	C402	C422

ACCOUNT NUMBER AND TITLE: 5822 TAX REVENUE ACCRUAL ADJUSTMENT - CORPORATE

DEBIT		CREDIT	
D586	F336	C402	C422

ACCOUNT NUMBER AND TITLE: 5823 TAX REVENUE ACCRUAL ADJUSTMENT - UNEMPLOYMENT

DEBIT		CREDIT	
D586	F336	C402	C422

ACCOUNT NUMBER AND TITLE: 5824 TAX REVENUE ACCRUAL ADJUSTMENT - EXCISE

DEBIT		CREDIT	
D586	F336	C402	C422

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ACCOUNT NUMBER AND TITLE: 5825 TAX REVENUE ACCRUAL ADJUSTMENT - ESTATE AND GIFT

DEBIT		CREDIT	
D586	F336	C402	C422

ACCOUNT NUMBER AND TITLE: 5826 TAX REVENUE ACCRUAL ADJUSTMENT - CUSTOMS

DEBIT		CREDIT	
D586	F336	C402	C422

ACCOUNT NUMBER AND TITLE: 5830 CONTRA REVENUE FOR TAXES - NOT OTHERWISE CLASSIFIED

DEBIT		CREDIT
D402	D424	F336

ACCOUNT NUMBER AND TITLE: 5831 CONTRA REVENUE FOR TAXES - INDIVIDUAL

DEBIT		CREDIT
D402	D424	F336

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ACCOUNT NUMBER AND TITLE: 5832 CONTRA REVENUE FOR TAXES - CORPORATE

DEBIT		CREDIT
D402	D424	F336

ACCOUNT NUMBER AND TITLE: 5833 CONTRA REVENUE FOR TAXES - UNEMPLOYMENT

DEBIT		CREDIT
D402	D424	F336

ACCOUNT NUMBER AND TITLE: 5834 CONTRA REVENUE FOR TAXES - EXCISE

DEBIT		CREDIT
D402	D424	F336

ACCOUNT NUMBER AND TITLE: 5835 CONTRA REVENUE FOR TAXES - ESTATE AND GIFT

DEBIT		CREDIT
D402	D424	F336

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ACCOUNT NUMBER AND TITLE: 5836 CONTRA REVENUE FOR TAXES - CUSTOMS

DEBIT		CREDIT
D402	D424	F336

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS - NOT OTHERWISE CLASSIFIED

DEBIT		CREDIT
B118	B416	F336

ACCOUNT NUMBER AND TITLE: 5891 TAX REVENUE REFUNDS - INDIVIDUAL

DEBIT		CREDIT
B118	B416	F336

ACCOUNT NUMBER AND TITLE: 5892 TAX REVENUE REFUNDS - CORPORATE

DEBIT		CREDIT
B118	B416	F336

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ACCOUNT NUMBER AND TITLE: 5893 TAX REVENUE REFUNDS - UNEMPLOYMENT

DEBIT		CREDIT
B118	B416	F336

ACCOUNT NUMBER AND TITLE: 5894 TAX REVENUE REFUNDS - EXCISE

DEBIT		CREDIT
B118	B416	F336

ACCOUNT NUMBER AND TITLE: 5895 TAX REVENUE REFUNDS - ESTATE AND GIFT

DEBIT		CREDIT
B118	B416	F336

ACCOUNT NUMBER AND TITLE: 5896 TAX REVENUE REFUNDS - CUSTOMS

DEBIT		CREDIT
B118	B416	F336

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ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

DEBIT		CREDIT			
F144	F336	A186	C172	C416	C636
		A188	C174	C420	D554
		C109	C188	C422	D558
		C141	C402	C424	F144**AP**
		C145	C404**AP**	C630	

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER REVENUE

DEBIT		CREDIT	
D402	D424	D402**R**	H301
		F336	

ACCOUNT NUMBER AND TITLE: 5990 COLLECTIONS FOR OTHERS - STATEMENT OF CUSTODIAL ACTIVITY

DEBIT		CREDIT
C142	D584	F336
C143**AP**		

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR OTHERS - STATEMENT OF CUSTODIAL ACTIVITY

DEBIT	CREDIT	
C404	C143**AP**	D584
	D424**R**	F336

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ACCOUNT NUMBER AND TITLE: 5993 OFFSET TO NON-ENTITY COLLECTIONS - STATEMENT OF CHANGES IN NET POSITION

DEBIT	CREDIT
C145**AP** D585 C147	F336

ACCOUNT NUMBER AND TITLE: 5994 OFFSET TO NON-ENTITY ACCRUED COLLECTIONS - STATEMENT OF CHANGES IN NET POSITION

DEBIT	CREDIT
C405 C420**AP**	D585 F336

ACCOUNT NUMBER AND TITLE: 5997 FINANCING SOURCES TRANSFERRED IN FROM CUSTODIAL STATEMENT COLLECTIONS

DEBIT	CREDIT
F336	A212

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ACCOUNT NUMBER AND TITLE: 5998 CUSTODIAL COLLECTIONS TRANSFERRED OUT TO A TREASURY ACCOUNT SYMBOL OTHER THAN THE GENERAL FUND OF THE TREASURY

DEBIT	CREDIT
A210	F336

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/PROGRAM COSTS

DEBIT				CREDIT			
A146	B154	D107	E204**AP**	C132	D102	E110	F128
A514	B402	D126	E412	C134	D104	E112	F336
B102	B406	D134	E416	C136**AP**	D108	E114	H300
B104	B412	D510	E418	C138**AP**	D110	E116	
B105	B436	D534	E506	C139**AP**	D582	E414	
B106	B604	E102					
B107	C102	E104					
B138	D106	E108					

ACCOUNT NUMBER AND TITLE: 6190 CONTRA BAD DEBT EXPENSE - INCURRED FOR OTHERS

DEBIT	CREDIT	
F336	D420**AP**	D422

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ACCOUNT NUMBER AND TITLE: 6199 ADJUSTMENT TO SUBSIDY EXPENSE

DEBIT	CREDIT
F336	D112**AP** D113

ACCOUNT NUMBER AND TITLE: 6310 INTEREST EXPENSES ON BORROWING FROM THE BUREAU OF THE PUBLIC DEBT AND/OR THE FEDERAL FINANCING BANK

DEBIT	CREDIT
B109 B418	F336 H300

ACCOUNT NUMBER AND TITLE: 6320 INTEREST EXPENSES ON SECURITIES

DEBIT	CREDIT
B109 B418	F336 H300

ACCOUNT NUMBER AND TITLE: 6330 OTHER INTEREST EXPENSES

DEBIT	CREDIT
B109 B418 B416	F336 H300

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ACCOUNT NUMBER AND TITLE: 6340 INTEREST EXPENSE ACCRUED ON THE LIABILITY FOR LOAN GUARANTEES

DEBIT	CREDIT
E122	F336

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

DEBIT	CREDIT
B604 E106 E104	F336

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

DEBIT	CREDIT
C630 D538 E110 D106 D566 E114 D107 E102 E408	C132 D102 E112 C134 D104 E116 C414 D566**R** F336

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

DEBIT	CREDIT
E110 E116 E112 F336 E114	D514 E404

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ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

DEBIT	CREDIT
F336	D514

ACCOUNT NUMBER AND TITLE: 6710 DEPRECIATION, AMORTIZATION, AND DEPLETION

DEBIT	CREDIT
E120	E110 E116 E112 E404 E114 F336

ACCOUNT NUMBER AND TITLE: 6720 BAD DEBT EXPENSE

DEBIT	CREDIT
D404 D420	F336

ACCOUNT NUMBER AND TITLE: 6730 IMPUTED COSTS

DEBIT	CREDIT
E402	F336

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ACCOUNT NUMBER AND TITLE: 6790 OTHER EXPENSES NOT REQUIRING BUDGETARY RESOURCES

DEBIT			CREDIT		
C136**AP**	D518	E406	C414	D528**R**	E109**R**
C137	D528	E410	D128	D566**R**	F336
C138**AP**	D566	F336	D526	D580	H300
C139**AP**	D582				

ACCOUNT NUMBER AND TITLE: 6800 FUTURE FUNDED EXPENSES

DEBIT		CREDIT	
B420	D113	B424**R**	D146
B424	F130	B436	F336
D112**AP**		D145	H300

ACCOUNT NUMBER AND TITLE: 6850 EMPLOYER CONTRIBUTIONS TO EMPLOYEE BENEFIT PROGRAMS NOT REQUIRING CURRENT-YEAR BUDGET AUTHORITY (UNOBLIGATED)

DEBIT	CREDIT	
B422	F336	H300

ACCOUNT NUMBER AND TITLE: 6900 NONPRODUCTION COSTS

DEBIT			CREDIT		
B102	B436	D107	C132	D102	D110
B402	B604	D134	C134	D104	F336
B406	D106	E102	C414	D108	H300

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ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS - OTHER

DEBIT		CREDIT		
F338	H301	C161	C628	C646
		C610	C632	C648
		C626	C644	E602

ACCOUNT NUMBER AND TITLE: 7111 GAINS ON DISPOSITION OF INVESTMENTS

DEBIT		CREDIT		
F338	H301	C602	C620	C752
		C606	C622	C753
		C618	C624	

ACCOUNT NUMBER AND TITLE: 7112 GAINS ON DISPOSITION OF BORROWINGS

DEBIT		CREDIT
F338	H301	B131

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS

DEBIT		CREDIT	
F338	H301	D589	F136
		D590	

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ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT		CREDIT	
F338	H301	D570	D578
		D574	

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSITION OF ASSETS - OTHER

DEBIT			CREDIT	
C161	C634	D418	F340	H300
C610	C644	E502		
C626	C646	E602		
C628	C648			

ACCOUNT NUMBER AND TITLE: 7211 LOSSES ON DISPOSITION OF INVESTMENTS

DEBIT			CREDIT	
C604	C620	C754	F340	H300
C608	C622	C755		
C618	C624			

ACCOUNT NUMBER AND TITLE: 7212 LOSSES ON DISPOSITION OF BORROWINGS

DEBIT		CREDIT	
B131	C149	F340	H300

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ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES

DEBIT		CREDIT	
D589	F138	F340	H300
D590			

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

DEBIT			CREDIT	
A202**AP**	C194	D564	B424**R**	F340
A204	D523	D568	C137	H300
B108	D542	D572		
B424	D548	D576		

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

DEBIT		CREDIT
D550	H300	F340
F338		

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS DUE TO CORRECTIONS OF ERRORS

DEBIT		CREDIT	
D306	F338	D308	F340
D312	H300	D310	

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ACCOUNT NUMBER AND TITLE: 7401 PRIOR-PERIOD ADJUSTMENTS DUE TO CHANGES IN ACCOUNTING PRINCIPLES

DEBIT	CREDIT
D306 D536 D312 F338 D532 H300	D308 F340 D310

ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTION OF INCOME - DIVIDEND

DEBIT	CREDIT
C435**AP** C437	C149**AP** F340 F125

ACCOUNT NUMBER AND TITLE: 7600 CHANGES IN ACTUARIAL LIABILITY

DEBIT	CREDIT
B426 F338	B426**R** F340

ACCOUNT NUMBER AND TITLE: 8010 GUARANTEED LOAN LEVEL

DEBIT	CREDIT
G102	F344 F352

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ACCOUNT NUMBER AND TITLE: 8015 GUARANTEED LOAN LEVEL - UNAPPORTIONED

DEBIT	CREDIT
G104	G102

ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL - APPORTIONED

DEBIT	CREDIT
F346 G106	G104

ACCOUNT NUMBER AND TITLE: 8025 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8030 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8035 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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ACCOUNT NUMBER AND TITLE: 8040 GUARANTEED LOAN LEVEL - USED AUTHORITY

DEBIT	CREDIT
F344	G106

ACCOUNT NUMBER AND TITLE: 8045 GUARANTEED LOAN LEVEL - UNUSED AUTHORITY

DEBIT	CREDIT
F352	F346

ACCOUNT NUMBER AND TITLE: 8050 GUARANTEED LOAN PRINCIPAL OUTSTANDING

DEBIT	CREDIT
G108	G110

ACCOUNT NUMBER AND TITLE: 8053 GUARANTEED LOAN NEW DISBURSEMENTS BY LENDER

DEBIT	CREDIT
F348	G108

ACCOUNT NUMBER AND TITLE: 8056 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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ACCOUNT NUMBER AND TITLE: 8059 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8062 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8065 GUARANTEED LOAN COLLECTIONS, DEFAULTS, AND ADJUSTMENTS

DEBIT	CREDIT
G110	F350

ACCOUNT NUMBER AND TITLE: 8068 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8070 GUARANTEED LOAN CUMULATIVE DISBURSEMENTS BY LENDERS

DEBIT	CREDIT
F350	F348

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ACCOUNT NUMBER AND TITLE: 8101 PARTIAL AUTHORITY CANCELLATION

DEBIT	CREDIT
E204	F301 F390**AP**

ACCOUNT NUMBER AND TITLE: 8102 OFFSET FOR PARTIAL AUTHORITY CANCELLATION

DEBIT	CREDIT
F301 F390**AP**	E204

ACCOUNT NUMBER AND TITLE: 8801 OFFSET FOR PURCHASES OF ASSETS

DEBIT	CREDIT
C134**R** C414**R** C138**R** F370	B152**AP** B604**AP** G122 B406**AP** C132**AP** G124 B430**AP** C136**AP** B438**AP** G120

ACCOUNT NUMBER AND TITLE: 8802 PURCHASES OF PROPERTY, PLANT, AND EQUIPMENT

DEBIT	CREDIT
B406**AP** C136**AP** B604**AP** G120 C132**AP**	C134**R** C414**R** C138**R** F370

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ACCOUNT NUMBER AND TITLE: 8803 PURCHASES OF INVENTORY AND RELATED PROPERTY

DEBIT			CREDIT	
B406**AP**	B604**AP**	G122	C134**R**	C414**R**
B430**AP**	C132**AP**		C138**R**	F370
B438**AP**	C136**AP**			

ACCOUNT NUMBER AND TITLE: 8804 PURCHASES OF ASSETS - OTHER

DEBIT			CREDIT	
B152**AP**	B604**AP**	G124	C134**R**	C414**R**
B406**AP**	C132**AP**		C138**R**	F370
B438**AP**	C136**AP**			