

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

ACCOUNT NUMBER AND TITLE: 1010 FUND BALANCE WITH TREASURY

DEBIT				CREDIT		
A104	A254 R	C136	C314	A106	A274	B128
A110	A255 R	C138	C316	A112	A278	B128 AP
A156	A260	C140	C318	A130	A308	B129
A170	A264	C142	C320	A132	B102	B130
A171	A272	C143	C322	A136	B103	B136
A175	A276	C146	C324	A146	B104	B206
A181	B402	C148	C326	A180	B105	C204
A182	C104	C152	C328	A183	B106	C206
A184	C106	C154	C330	A214	B107	C224
A186	C108	C158	C332	A222	B108	D122
A188	C110	C172	C334	A225	B110	D126
A196	C112	C176	C336	A226	B112	D302
A219	C116	C182	C340	A230	B114	D304
A220	C120	C184	C342	A248	B116	F106
A224	C122	C186	D104	A252	B118	F108
A228	C124	C188	D108	A254	B119	F110
A230 R	C126	C302	D302 R	A255	B120	F120
A232	C130	C304	F107	A261	B121	F122
A246	C132	C306	F108 R	A266	B122	F124
A250	C134	C308			B124	
					B124 AP	
					B126	

ACCOUNT NUMBER AND TITLE: 1110 UNDEPOSITED COLLECTIONS

DEBIT		CREDIT	
C144		C144 R	
C174		C146	
D344		C148	
		C176	

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: 1120 IMPREST FUNDS

DEBIT	CREDIT
D302	D302R

ACCOUNT NUMBER AND TITLE: 1130 FUNDS HELD BY THE PUBLIC

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 1190 OTHER CASH

DEBIT	CREDIT
C108 C150	D304

ACCOUNT NUMBER AND TITLE: 1195 OTHER MONETARY ASSETS

DEBIT	CREDIT
C150	

ACCOUNT NUMBER AND TITLE: 1200 FOREIGN CURRENCY

DEBIT	CREDIT

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ACCOUNT NUMBER AND TITLE: 1310 ACCOUNTS RECEIVABLE

DEBIT			CREDIT	
A258	C212	D128	A196	C138
A310	C214	D130	A260	C140
C202	C216		C106	C143
C204	C217		C110	C178
C208	C222		C126R	C186
C210	C228		C130	D206
			C136	

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

DEBIT	CREDIT
D206	D202 D204 D214 D216

ACCOUNT NUMBER AND TITLE: 1320 EMPLOYMENT BENEFIT
CONTRIBUTIONS RECEIVABLE

DEBIT	CREDIT
C214 C216 C217	A196 C110

ACCOUNT NUMBER AND TITLE: 1325 TAXES RECEIVABLE

DEBIT	CREDIT
C202	C143 D207

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

DEBIT	CREDIT
D207	D202 D216

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

DEBIT	CREDIT
A173 A217 A177 A268	A175 A224 A181 A234 A219 A272

ACCOUNT NUMBER AND TITLE: 1335 EXPENDITURE TRANSFERS
RECEIVABLE

DEBIT	CREDIT
A258	A260

ACCOUNT NUMBER AND TITLE: 1340 INTEREST RECEIVABLE

DEBIT	CREDIT
B104AP C215 C220 B124AP C216 C226 B128AP C217 B129 C214	A196 C143 D218 C110 D210 C140 D212

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

DEBIT	CREDIT
D212 D218	D202 D204 D214 D216

ACCOUNT NUMBER AND TITLE: 1350 LOANS RECEIVABLE

DEBIT	CREDIT
B104AP C224 C206 C316 C220 C318	C110 D208 C162 D210 C180 D218

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

DEBIT	CREDIT
C180 D208	D204

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

DEBIT	CREDIT
C214 C217 C216 C226	A196 D205 C143 D206

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

DEBIT	CREDIT
D205 D206	D202 D214 D216

ACCOUNT NUMBER AND TITLE: 1399 ALLOWANCE FOR SUBSIDY

DEBIT	CREDIT
C314 D210 C316 D512 D112	A182 C118 C228 B104AP C126 C104 C210 C110 C220

ACCOUNT NUMBER AND TITLE: 1410 ADVANCES TO OTHERS

DEBIT	CREDIT
A257 B206 D122	A256 C130 B404 D130 C112

ACCOUNT NUMBER AND TITLE: 1450 PREPAYMENTS

DEBIT	CREDIT
A257 B206	A256 B404 C112

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

DEBIT			CREDIT	
B302	D106	D332R	B502	D104
B304	D114	D334	C132	D108
B306	D116		C134	D110
B404	D132		C212	D330
C164	D134		C312	D332
C402	D318AP		C404	D606
C404	D320		D102	

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

DEBIT			CREDIT	
B302	D106	D332	C132	D108
B304	D114		C134	D110
B306	D116		C212	D332R
B404	D132		D102	D334
C404	D134		D104	

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

DEBIT		CREDIT	
C404		C328	
D330		D334	

**U.S. Government Standard General Ledger
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ACCOUNT NUMBER AND TITLE: **1514 OPERATING MATERIALS AND
SUPPLIES HELD FOR REPAIR**

DEBIT	CREDIT
D318	D318AP D320

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

DEBIT	CREDIT
D319R	D319

ACCOUNT NUMBER AND TITLE: **1521 INVENTORY PURCHASED FOR
RESALE**

DEBIT	CREDIT
B302 B404 D134 B304 C404 D314R B306 D106 D317R B334 D132 D328	C404 D314 D328R D102 D316 D108 D317 D220 D322

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

DEBIT	CREDIT
B302 D106 D314 B304 D114 B306 D116 B404 D132 C404 D134	C132 D108 C134 D110 C212 D220 D102 D314R D104

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ACCOUNT NUMBER AND TITLE: 1523 INVENTORY HELD FOR REPAIR

DEBIT			CREDIT		
C222	D322		D220		
C404	D616		D317R		
D317	D618		D324		

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

DEBIT			CREDIT		
C404			C328		
D316			D220		

ACCOUNT NUMBER AND TITLE: 1525 INVENTORY - RAW MATERIALS

DEBIT			CREDIT		
B302	C164	D114	B502	C312	D110
B304	C402	D116	C132	D102	D220
B306	C404	D132	C134	D104	D310
B404	D106	D134	C212	D108	D606

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

DEBIT			CREDIT		
C402	D604		B502	D220	
C404			C132	D312	
D309			C134	D508	
D310			C212	D606	
D506			C312		

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ACCOUNT NUMBER AND TITLE: 1527 INVENTORY – FINISHED GOODS

DEBIT				CREDIT			
B302	C402	D132	D328	B502	D102	D314	D328R
B304	C404	D134	D506	C132	D104	D316	D508
B306	D106	D312		C134	D108	D317	D606
B404	D114	D314R		C212	D110	D322	D612
C164	D116	D317R		C312	D220	D326	

ACCOUNT NUMBER AND TITLE: 1529 INVENTORY - ALLOWANCE

DEBIT		CREDIT	
B502	D328R	C222	
C312	D410	D321	
D220	D410R	D328	
D326		D614	

ACCOUNT NUMBER AND TITLE: 1531 SEIZED MONETARY INSTRUMENTS

DEBIT		CREDIT	
C166		C168	D342
		C174	

ACCOUNT NUMBER AND TITLE: 1532 SEIZED CASH DEPOSITED

DEBIT		CREDIT	
C168		C170	
		D304	

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ACCOUNT NUMBER AND TITLE: 1541 FORFEITED PROPERTY HELD FOR SALE

DEBIT	CREDIT
B338 C402 B340 D342 C178	B502 C340 D346 C312 D222 D350 C336 D344

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

DEBIT	CREDIT
D346 D350	B506 D348 D222

ACCOUNT NUMBER AND TITLE: 1549 FORFEITED PROPERTY - ALLOWANCE

DEBIT	CREDIT
B130 C312 B502 D222	D622

ACCOUNT NUMBER AND TITLE: 1551 FORECLOSED PROPERTY

DEBIT	CREDIT
B116 B332 C162 D218	C314 C316 C318

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ACCOUNT NUMBER AND TITLE: 1559 FORECLOSED PROPERTY -
ALLOWANCE

DEBIT	CREDIT
B114 B502	D218

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

DEBIT	CREDIT
B302 D106 B304 D114 B306 D116 B404 D132 C180 D134	B508 C344 D224 C132 D102 D612 C134 D104 C212 D108 C312 D110

ACCOUNT NUMBER AND TITLE: 1569 COMMODITIES - ALLOWANCE

DEBIT	CREDIT
C312 C344 D224	D352

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ACCOUNT NUMBER AND TITLE: 1571 STOCKPILE MATERIALS HELD IN
RESERVE

DEBIT		CREDIT		
B302	D114	C132	D108	D620
B304	D116	C134	D110	
B306	D132	C212	D336	
B404	D134	D102	D338	
D106		D104	D340	

ACCOUNT NUMBER AND TITLE: 1572 STOCKPILE MATERIALS HELD FOR
SALE

DEBIT		CREDIT		
B302	D106	B502	C334	D338
B304	D114	C132	D102	
B306	D116	C134	D104	
B404	D132	C212	D108	
C164	D134	C330	D110	
C402	D340	C332	D336	

ACCOUNT NUMBER AND TITLE: 1591 OTHER RELATED PROPERTY

DEBIT			CREDIT	
B302	C402	D134	C132	D104
B304	D106		C134	D108
B306	D114		C212	D110
B404	D116		C312	
C164	D132		D102	

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ACCOUNT NUMBER AND TITLE: 1599 OTHER RELATED PROPERTY –
ALLOWANCE

DEBIT	CREDIT
B502 C312	

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

DEBIT	CREDIT
B124 B126 B128 C402	B502 C302 C320 C120 C304 C322 C122 C306 C124 C308

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

DEBIT	CREDIT
B502 C124 C306 C308 C320	B128

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

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

DEBIT	CREDIT
B126	B502 C122 C302 C304 C322

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

DEBIT	CREDIT
B502 C304 C122 C322 C302 D510	B502 C308 C124 C320 C306 D510 R

ACCOUNT NUMBER AND TITLE: 1618 MARKET ADJUSTMENT –
INVESTMENTS

DEBIT	CREDIT
F136	F138

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

DEBIT	CREDIT
B124	B502 C306
B126	C120 C308
B128	C122 C324
C402	C124 C326
	C302
	C304

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

DEBIT	CREDIT
B502	B128
C124	
C306	
C308	
C324	

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

DEBIT	CREDIT
B126	C122
B502	C302
	C304
	C326

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ACCOUNT NUMBER AND TITLE: 1623 AMORTIZATION OF PREM AND
DISC ON SECURITIES OTHER THAN
PUBLIC DEBT SECURITIES

DEBIT	CREDIT
B502 C122 C302 C304 C326 D510	B502 C124 C306 C308 C324 D510R

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

DEBIT	CREDIT
B128 C402	B502 C308 C124 C320

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

DEBIT	CREDIT
B502 C308 C124 C320	B128

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

DEBIT	CREDIT
C124 D510	B502 C320 C308 D510R

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

DEBIT	CREDIT
F140	F140R

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

DEBIT	CREDIT
F140R	F140

ACCOUNT NUMBER AND TITLE: 1690 OTHER INVESTMENTS

DEBIT	CREDIT
C402	B502 C320 C322 C324 C326

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ACCOUNT NUMBER AND TITLE: 1711 LAND AND LAND RIGHTS

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D108
B304	C402	D132	B504	C312	D110
B306	D106	D134	C132	D102	
B404	D114		C134	D104	

ACCOUNT NUMBER AND TITLE: 1712 IMPROVEMENTS TO LAND

DEBIT			CREDIT		
B302	D106	D134	B504	C312	D110
B304	D114		C132	D102	
B306	D116		C134	D104	
B404	D132		C212	D108	

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

DEBIT			CREDIT		
B502			D514		
B504					
C312					

ACCOUNT NUMBER AND TITLE: 1720 CONSTRUCTION-IN-PROGRESS

DEBIT			CREDIT		
C402	D309		B502	C312	
			C132	D307	
			C134		
			C212		

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ACCOUNT NUMBER AND TITLE: 1730 BUILDINGS, IMPROVEMENTS AND RENOVATIONS

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D108
B304	C402	D132	B504	C312	D110
B306	D106	D134	C132	D102	
B404	D114	D307	C134	D104	

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

DEBIT			CREDIT		
B502			D514		
B504					
C312					

ACCOUNT NUMBER AND TITLE: 1740 OTHER STRUCTURES AND FACILITIES

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D108
B304	C402	D132	B504	C312	D110
B306	D106	D134	C132	D102	
B404	D114	D307	C134	D104	

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

DEBIT	CREDIT
B502 B504 C312	D226 D514

ACCOUNT NUMBER AND TITLE: 1750 EQUIPMENT

DEBIT	CREDIT
B302 C164 D116 B304 C402 D132 B306 D106 D134 B404 D114 D348	B502 C212 D108 B504 C312 D110 C132 D102 C134 D104

ACCOUNT NUMBER AND TITLE: 1759 ACCUMULATED DEPRECIATION ON
EQUIPMENT

DEBIT	CREDIT
B502 B504 C312	D514

ACCOUNT NUMBER AND TITLE: 1810 ASSETS UNDER CAPITAL LEASE

DEBIT	CREDIT
B346	C132 D104 C134 D108 C212 D116

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

DEBIT	CREDIT
C312	D514

ACCOUNT NUMBER AND TITLE: 1820 LEASEHOLD IMPROVEMENTS

DEBIT	CREDIT
B302 C164 D132	C132 D102
B304 D106 D134	C134 D104
B306 D114	C212 D108
B404	C312 D110

ACCOUNT NUMBER AND TITLE: 1829 ACCUMULATED AMORTIZATION
ON LEASEHOLD IMPROVEMENTS

DEBIT	CREDIT
B502 C312	D514

ACCOUNT NUMBER AND TITLE: 1830 INTERNAL-USE SOFTWARE

DEBIT	CREDIT
B302 C164 D116	B502 C312 D110
B304 C402 D132	C132 D102
B306 D106 D134	C134 D104
B404 D114 D308	C212 D108

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

DEBIT	CREDIT
B302 D309	C312 D308

ACCOUNT NUMBER AND TITLE: 1839 ACCUMULATED AMORITIZATION ON INTERNAL USE SOFTWARE

DEBIT	CREDIT
B502 C312	D514

ACCOUNT NUMBER AND TITLE: 1840 OTHER NATURAL RESOURCES

DEBIT	CREDIT
B302 C164 D116	B502 D102
B304 C402 D132	C132 D104
B306 D106 D134	C134 D108
B404 D114	C212 D110

ACCOUNT NUMBER AND TITLE: 1849 ALLOWANCE FOR DEPLETION

DEBIT	CREDIT
B502	D514

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

DEBIT			CREDIT		
B302	C164	D116	B502	C212	D108
B304	C402	D132	B504	C312	D110
B306	D106	D134	C132	D102	
B404	D114		C134	D104	

ACCOUNT NUMBER AND TITLE: 1920 UNREQUISITIONED AUTHORIZED
APPROPRIATIONS

DEBIT			CREDIT		

ACCOUNT NUMBER AND TITLE: 1921 RECEIVABLE APPROPRIATIONS

DEBIT			CREDIT		

ACCOUNT NUMBER AND TITLE: 1990 OTHER ASSETS

DEBIT			CREDIT		
B302	D106	D134	C132	D104	
B304	D114		C134	D108	
B306	D116		C212	D110	
B404	D132		D102		

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ACCOUNT NUMBER AND TITLE: 2110 ACCOUNTS PAYABLE

DEBIT		CREDIT			
A255	D110	A255R	B314	B344	D132
B110	D306	B302	B318	D106	D134
B120	F128	B304	B332	D114	D410
D102		B306	B334	D116	D616

ACCOUNT NUMBER AND TITLE: 2120 DISBURSEMENTS IN TRANSIT

DEBIT	CREDIT
B110	

ACCOUNT NUMBER AND TITLE: 2130 CONTRACT HOLDBACKS

DEBIT	CREDIT
B110	B302 D114 D306
D102	B304 D116
D110	B306 D132
	D106 D134

ACCOUNT NUMBER AND TITLE: 2140 ACCRUED INTEREST PAYABLE

DEBIT	CREDIT
B112	B318 B322

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

DEBIT		CREDIT
A180	A236	A179
A222	A274	A223
A225		A270

ACCOUNT NUMBER AND TITLE: 2155 EXPENDITURE TRANSFERS
PAYABLE

DEBIT		CREDIT
A261		A259

ACCOUNT NUMBER AND TITLE: 2160 ENTITLEMENT BENEFITS DUE AND
PAYABLE

DEBIT		CREDIT
B110		B324
D406R		D406

ACCOUNT NUMBER AND TITLE: 2170 SUBSIDY PAYABLE TO FINANCING
ACCOUNT

DEBIT		CREDIT
B105		A150
		B324

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ACCOUNT NUMBER AND TITLE: **2179 CONTRA LIABILITY FOR SUBSIDY
PAYABLE TO FINANCING
ACCOUNT**

DEBIT	CREDIT
A150	B105

ACCOUNT NUMBER AND TITLE: **2180 LOAN GUARANTEE LIABILITY**

DEBIT	CREDIT
B104 D112	A182 C126 B104AP C220 C104 C228 C118 D516

ACCOUNT NUMBER AND TITLE: **2190 OTHER ACCRUED LIABILITIES**

DEBIT	CREDIT
B110 D102 D110	B302 D106 D402 B304 D114 D408 B306 D116 B318 D132 B324 D134

ACCOUNT NUMBER AND TITLE: **2210 ACCRUED FUNDED PAYROLL AND
LEAVE**

DEBIT	CREDIT
	D132 D402

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ACCOUNT NUMBER AND TITLE: 2211 WITHHOLDINGS PAYABLE

DEBIT	CREDIT
B110	D132 D402 D134

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

DEBIT	CREDIT
B110	D132 D404 D134

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

DEBIT	CREDIT
D406R	D406

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

DEBIT	CREDIT
D406R	D406

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ACCOUNT NUMBER AND TITLE: **2217 BENEFIT PREMIUMS PAYABLE TO CARRIERS**

DEBIT	CREDIT
D406R	D406

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

DEBIT	CREDIT
D406R	D406

ACCOUNT NUMBER AND TITLE: **2220 UNFUNDED LEAVE**

DEBIT	CREDIT
B324R	B324

ACCOUNT NUMBER AND TITLE: **2225 UNFUNDED FECA LIABILITY**

DEBIT	CREDIT
B324R	B326

ACCOUNT NUMBER AND TITLE: **2290 OTHER UNFUNDED EMPLOYMENT RELATED LIABILITY**

DEBIT	CREDIT
B324R	B324 B326

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ACCOUNT NUMBER AND TITLE: 2310 ADVANCES FROM OTHERS

DEBIT	CREDIT
A306 A308 F110	C182 C184

ACCOUNT NUMBER AND TITLE: 2320 DEFERRED CREDITS

DEBIT	CREDIT
C118 C336 D350 C218 D346	B338 B402 B340 C116

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

DEBIT	CREDIT
C144R D304 C170	C108 C152 C144 C168

ACCOUNT NUMBER AND TITLE: 2510 PRINCIPAL PAYABLE TO TREASURY

DEBIT	CREDIT
B120 B136 B121	A156

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

DEBIT	CREDIT
B120 B121	

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

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 2540 PARTICIPATION CERTIFICATES

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 2590 OTHER DEBT

DEBIT	CREDIT
B122	D114 D116

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ACCOUNT NUMBER AND TITLE: 2610 ACTUARIAL PENSION LIABILITY

DEBIT	CREDIT
B103 D406 B324R	B324

ACCOUNT NUMBER AND TITLE: 2620 ACTUARIAL HEALTH INSURANCE LIABILITY

DEBIT	CREDIT
Pension, health and life do not have consistent and standard entries to reduce the actuarial liability. OPM specific	B324

ACCOUNT NUMBER AND TITLE: 2630 ACTUARIAL LIFE INSURANCE LIABILITY

DEBIT	CREDIT
Pension, health and life do not have consistent and standard entries to reduce the actuarial liability. OPM specific	B324

ACCOUNT NUMBER AND TITLE: 2650 ACTUARIAL FECA LIABILITY

DEBIT	CREDIT
B330R	B330

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

ACCOUNT NUMBER AND TITLE: 2690 OTHER ACTUARIAL LIABILITIES

DEBIT	CREDIT
B330R	B324 B330

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

DEBIT	CREDIT
B114	D218

ACCOUNT NUMBER AND TITLE: 2920 CONTINGENT LIABILITIES

DEBIT	CREDIT
B119 B328R	A143 B328

ACCOUNT NUMBER AND TITLE: 2940 CAPITAL LEASE LIABILITY

DEBIT	CREDIT
B110 B324R	B346

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

ACCOUNT NUMBER AND TITLE: 2950 LIABILITY FOR SUBSIDY RELATED
TO UNDISBURSED LOANS

DEBIT	CREDIT
C126R	C208

ACCOUNT NUMBER AND TITLE: 2960 ACCOUNTS PAYABLE FROM
CANCELED APPROPRIATIONS

DEBIT	CREDIT
B316	F130

ACCOUNT NUMBER AND TITLE: 2970 RESOURCES PAYABLE TO
TREASURY

DEBIT	CREDIT
B136	F232

ACCOUNT NUMBER AND TITLE: 2980 CUSTODIAL LIABILITY

DEBIT	CREDIT
D214 D216 F124	C142 C202 C226

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

ACCOUNT NUMBER AND TITLE: 2990 OTHER LIABILITIES

DEBIT		CREDIT		
B110	D342	A130	C150	D116
B506		A132	C166	D350
C168		A136	D112	
C174		B324	D114	

ACCOUNT NUMBER AND TITLE: 2995 ESTIMATED CLEANUP COST LIABILITY

DEBIT		CREDIT		
D226		B324		
B344				

ACCOUNT NUMBER AND TITLE: 3100 UNEXPENDED APPROPRIATIONS - CUMULATIVE

DEBIT		CREDIT		
F233		F233		

ACCOUNT NUMBER AND TITLE: 3101 UNEXPENDED APPROPRIATIONS - APPROPRIATIONS RECEIVED

DEBIT		CREDIT		
F106		A104	A170	F108R
F108		A110	F107	
F233				

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

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

DEBIT	CREDIT
F233	A220 A246 A228 A250 A232 A257

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

DEBIT	CREDIT
A214 A252 A226 A254 A230 A256 A248	A230R A254R F233

ACCOUNT NUMBER AND TITLE: 3106 UNEXPENDED APPROPRIATIONS -
ADJUSTMENTS

DEBIT	CREDIT
A106 A136 A112 F120 A130 F122 A132 F233	F233

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

ACCOUNT NUMBER AND TITLE: 3107 UNEXPENDED APPROPRIATIONS -
USED

DEBIT			CREDIT
A146AP	B306AP	D126AP	C132R
B102AP	B314AP	D132AP	C134R
B105AP	B322AP	D402AP	C136R
B106AP	B332AP	D406AP	C138R
B107AP	B334AP	D408AP	D102R
B108AP	B344AP	D410AP	F128
B118AP	B404AP	D616AP	F233
B130AP	C206AP		
B134	D106AP		
B302AP	D114AP		
B304AP	D116AP		

ACCOUNT NUMBER AND TITLE: 3109 UNEXPENDED APPROPRIATIONS -
"PRIOR-PERIOD ADJUSTMENT"

DEBIT	CREDIT
F233	F233

ACCOUNT NUMBER AND TITLE: 3310 CUMULATIVE RESULTS OF
OPERATIONS

DEBIT	CREDIT
F228	F228
F231	F230

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

ACCOUNT NUMBER AND TITLE: 4032 ANTICIPATED CONTRACT
AUTHORITY

DEBIT	CREDIT
A176	A168 F112

ACCOUNT NUMBER AND TITLE: 4034 ANTICIPATED ADJUSTMENTS TO
CONTRACT AUTHORITY

DEBIT	CREDIT
A172 A178R F114	A178 F118

ACCOUNT NUMBER AND TITLE: 4042 ESTIMATED BORROWING
AUTHORITY - INDEFINITE

DEBIT	CREDIT
A162	A154 F112

ACCOUNT NUMBER AND TITLE: 4044 ANTICIPATED REDUCTIONS TO
BORROWING AUTHORITY

DEBIT	CREDIT
A158 F114	A164 F118

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

ACCOUNT NUMBER AND TITLE: 4047 ANTICIPATED TRANFERS TO
TREASURY

DEBIT	CREDIT
B119 C323 B120 F114 B136	A142 A143 F118

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

DEBIT	CREDIT
A140 F116	C110 C132 C152 C316 C342 C116 C136 C154 C318 D108 C130 C148 C314 C328 F112

ACCOUNT NUMBER AND TITLE: 4070 ANTICIPATED COLLECTIONS FROM
FEDERAL SOURCES

DEBIT	CREDIT
A140 F116 C304 C308 C322	C104 C132 C214 D108 C106 C136 C302 F112 C110 C208 C306 C124 C210 C320

ACCOUNT NUMBER AND TITLE: 4111 DEBT LIQUIDATION
APPROPRIATIONS

DEBIT	CREDIT
A104 F108R	F108 F204

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

ACCOUNT NUMBER AND TITLE: 4112 DEFICIENCY APPROPRIATIONS

DEBIT	CREDIT
A104	F204

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

DEBIT	CREDIT
A184 A264 C302 C336	B124 AP C304
A186 C124 C306 F140	B126 C308
A188 C172 C324	B128 AP F140 R
A196 C176 C326	B129 F204

ACCOUNT NUMBER AND TITLE: 4115 LOAN SUBSIDY APPROPRIATION –
DEFINITE - CURRENT

DEBIT	CREDIT
A104	F204

ACCOUNT NUMBER AND TITLE: 4116 ENTITLEMENT LOAN SUBSIDY
APPROPRIATION - INDEFINITE

DEBIT	CREDIT
A104 F108 R	F108 F204

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

ACCOUNT NUMBER AND TITLE: 4117 LOAN ADMINISTRATIVE EXPENSE
APPROPRIATION – DEFINITE –
CURRENT

DEBIT	CREDIT
A104	F204

ACCOUNT NUMBER AND TITLE: 4118 RE-ESTIMATED LOAN SUBSIDY
APPROPRIATION – INDEFINITE
PERMANENT

DEBIT	CREDIT
A104 F108R	F108 F204

ACCOUNT NUMBER AND TITLE: 4119 OTHER APPROPRIATIONS REALIZED

DEBIT	CREDIT
A104 F108R	F108 F204

ACCOUNT NUMBER AND TITLE: 4120 APPROPRIATIONS ANTICIPATED -
INDEFINITE

DEBIT	CREDIT
A102 C304 C308 F116	A104 C306 A186 F112 C124 C302

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

ACCOUNT NUMBER AND TITLE: 4121 LOAN SUBSIDY APPROPRIATION –
INDEFINITE - CURRENT

DEBIT	CREDIT
A104 F108R	F108 F204

ACCOUNT NUMBER AND TITLE: 4125 LOAN MODIFICATION ADJUSTMENT
TRANSFER APPROPRIATION

DEBIT	CREDIT
A182	F204

ACCOUNT NUMBER AND TITLE: 4126 AMOUNTS APPROPRIATED FROM
SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS – RECEIVABLE

DEBIT	CREDIT
A173 A268	A175 A272

ACCOUNT NUMBER AND TITLE: 4127 AMOUNTS APPROPRIATED FROM
SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS – PAYABLE

DEBIT	CREDIT
A274	A270

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

ACCOUNT NUMBER AND TITLE: 4128 AMOUNTS APPROPRIATED FROM
SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS – TRANSFERS-IN

DEBIT	CREDIT
A272 A276	F204

ACCOUNT NUMBER AND TITLE: 4129 AMOUNTS APPROPRIATED FROM
SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS –
TRANSFERS-OUT

DEBIT	CREDIT
F204	A274 A278

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

DEBIT	CREDIT
A166	F206

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

ACCOUNT NUMBER AND TITLE: 4132 CURRENT-YEAR CONTRACT
AUTHORITY REALIZED –
INDEFINITE

DEBIT	CREDIT
A166 A168	F206

ACCOUNT NUMBER AND TITLE: 4133 ACTUAL ADJUSTMENTS TO
CONTRACT AUTHORITY

DEBIT	CREDIT
F206	A172 A174

ACCOUNT NUMBER AND TITLE: 4135 CONTRACT AUTHORITY
LIQUIDATED

DEBIT	CREDIT
F206	A170 A175 A171

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

DEBIT	CREDIT
A175	A173

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

ACCOUNT NUMBER AND TITLE: 4137 TRANSFERS OF CONTRACT
AUTHORITY

DEBIT	CREDIT
A177 A180	A179 A181

ACCOUNT NUMBER AND TITLE: 4138 APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY

DEBIT	CREDIT
A170 A175 A171	F204

ACCOUNT NUMBER AND TITLE: 4139 CONTRACT AUTHORITY CARRIED
FORWARD

DEBIT	CREDIT
F206	F206

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

DEBIT	CREDIT
A152	F208

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

ACCOUNT NUMBER AND TITLE: 4142 CURRENT-YEAR BORROWING
AUTHORITY REALIZED –
INDEFINITE

DEBIT	CREDIT
A152 A154	A148 F208

ACCOUNT NUMBER AND TITLE: 4143 ACTUAL REDUCTIONS TO
BORROWING AUTHORITY

DEBIT	CREDIT
F208	A148 A158 A160

ACCOUNT NUMBER AND TITLE: 4145 BORROWING AUTHORITY
CONVERTED TO CASH

DEBIT	CREDIT
F208	A156

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

DEBIT	CREDIT
F204	B120 B121

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

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

DEBIT	CREDIT
F204	B120 B121

ACCOUNT NUMBER AND TITLE: 4148 RESOURCES REALIZED FROM
BORROWING AUTHORITY

DEBIT	CREDIT
A156	F204

ACCOUNT NUMBER AND TITLE: 4149 BORROWING AUTHORITY
CARRIED FORWARD

DEBIT	CREDIT
F208	F208

ACCOUNT NUMBER AND TITLE: 4150 REAPPROPRIATIONS

DEBIT	CREDIT
A110	F204

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

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

DEBIT	CREDIT
F204	B119 B136

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

DEBIT	CREDIT
F204	B119 B136

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

DEBIT	CREDIT
A192	F132 F242 F215

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

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

DEBIT	CREDIT
A194	F134 F244 F215

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

DEBIT	CREDIT
A242 A248 F104	A244 A246 F104R

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

DEBIT	CREDIT
A204	A217 F112

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

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

DEBIT	CREDIT
A217 A225	A219 A223

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

DEBIT	CREDIT
A219 F204	A225 F204

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

DEBIT	CREDIT
A181 A250 A246 F204	A180 A252 A248 F204

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

DEBIT	CREDIT
A181 A230R A220 A232 F204	A180 F204 A214 A230

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

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

DEBIT			CREDIT		
A220	A232	F204	A214	A234	F204
A228	A236		A226		
A230R			A230		

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

DEBIT			CREDIT		
A242			A244		
A248			A246		
F104			F104R		

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

DEBIT			CREDIT		
A246			A248		
A250			A252		
F204			F204		

ACCOUNT NUMBER AND TITLE: 4195 TRANSFER OF OBLIGATED
BALANCES

DEBIT			CREDIT		
A254R	F204		A254	F204	
A255R			A255		
A257			A256		

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

ACCOUNT NUMBER AND TITLE: 4201 TOTAL ACTUAL RESOURCES –
COLLECTED

DEBIT	CREDIT
F204 F216	B316 F204 F214

ACCOUNT NUMBER AND TITLE: 4210 ANTICIPATED REIMBURSEMENTS
AND OTHER INCOME

DEBIT	CREDIT
A302 A308 F116	A304 C182 F112

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

DEBIT	CREDIT
A114 F116	A258 F112

ACCOUNT NUMBER AND TITLE: 4221 UNFILLED CUSTOMER ORDERS
WITHOUT ADVANCE

DEBIT	CREDIT
A304	A310 C222 C184 F109

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

ACCOUNT NUMBER AND TITLE: **4222 UNFILLED CUSTOMER ORDERS
WITH ADVANCE**

DEBIT	CREDIT
C182 C184	A306 F110 A308

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

DEBIT	CREDIT
A258	A260

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

DEBIT	CREDIT
A310 C222	C186

ACCOUNT NUMBER AND TITLE: **4252 REIMBURSEMENTS AND OTHER
INCOME EARNED – COLLECTED**

DEBIT	CREDIT
A306 C186	F204

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

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

DEBIT	CREDIT
A260	F204

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

DEBIT	CREDIT
C110	F204

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

DEBIT	CREDIT
C110 C116	F204

ACCOUNT NUMBER AND TITLE: 4262 ACTUAL COLLECTION OF LOAN
PRINCIPAL

DEBIT	CREDIT
C110	F204

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

ACCOUNT NUMBER AND TITLE: 4263 ACTUAL COLLECTION OF LOAN
INTEREST

DEBIT	CREDIT
C110 C154	F204

ACCOUNT NUMBER AND TITLE: 4264 ACTUAL COLLECTION OF RENT

DEBIT	CREDIT
C110	F204

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

DEBIT	CREDIT
C110 C316 C314 C318	F204

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

DEBIT	CREDIT
C110 C182 C334 C148 C328 C342 C152 C330 C158 C332	A306 B118 F204

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

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

DEBIT	CREDIT
C110 C152 C148	F204

ACCOUNT NUMBER AND TITLE: 4271 ACTUAL PROGRAM FUND SUBSIDY
COLLECTED – DEFINITE - CURRENT

DEBIT	CREDIT
C104 C126 C106	F204

ACCOUNT NUMBER AND TITLE: 4272 ACTUAL PROGRAM FUND SUBSIDY
COLLECTED – INDEFINITE –
PERMANENT

DEBIT	CREDIT
C106 C126	F204

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

ACCOUNT NUMBER AND TITLE: 4273 INTEREST COLLECTED FROM
TREASURY

DEBIT		CREDIT	
C110	C306	B124AP	C304
C124	C320	B126	C308
C140		B128AP	C322
C302		B129	C323
			F204

ACCOUNT NUMBER AND TITLE: 4274 ACTUAL PROGRAM FUND SUBSIDY
COLLECTED – INDEFINITE –
CURRENT

DEBIT		CREDIT	
C126		F204	

ACCOUNT NUMBER AND TITLE: 4275 ACTUAL COLLECTIONS FROM
LIQUIDATING FUND

DEBIT		CREDIT	
		F204	

ACCOUNT NUMBER AND TITLE: 4276 ACTUAL COLLECTIONS FROM
FINANCING FUND

DEBIT		CREDIT	
		F204	

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

ACCOUNT NUMBER AND TITLE: 4277 OTHER ACTUAL COLLECTIONS –
FEDERAL

DEBIT	CREDIT
C110 C140	F204

ACCOUNT NUMBER AND TITLE: 4281 ACTUAL PROGRAM FUND
SUBSIDY RECEIVABLE
DEFINITE - CURRENT

DEBIT	CREDIT
C208	C126

ACCOUNT NUMBER AND TITLE: 4282 ACTUAL PROGRAM FUND
SUBSIDY RECEIVABLE
INDEFINITE - PERMANENT

DEBIT	CREDIT
C208	C106 C126

ACCOUNT NUMBER AND TITLE: 4283 INTEREST RECEIVABLE FROM
TREASURY

DEBIT	CREDIT
C214	C140

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

ACCOUNT NUMBER AND TITLE: 4284 ACTUAL PROGRAM FUND SUBSIDY
RECEIVABLE – INDEFINITE-
CURRENT

DEBIT	CREDIT
C208	C126

ACCOUNT NUMBER AND TITLE: 4285 RECEIVABLE FROM THE
LIQUIDATING FUND

DEBIT	CREDIT
C210	

ACCOUNT NUMBER AND TITLE: 4286 RECEIVABLE FROM THE FINANCING
FUND

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4287 OTHER FEDERAL RECEIVABLES

DEBIT	CREDIT
C214	C140

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

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

DEBIT	CREDIT
A138 F116	D110 F112 D134

ACCOUNT NUMBER AND TITLE: 4350 CANCELED AUTHORITY

DEBIT	CREDIT
B316	F120 F122

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

DEBIT	CREDIT
F107 F204	F106 F204

ACCOUNT NUMBER AND TITLE: 4392 RESCISSIONS – CURRENT-YEAR

DEBIT	CREDIT
F204 F206 F208	A132 A136

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

ACCOUNT NUMBER AND TITLE: 4393 RESCISSIONS – PRIOR-YEAR

DEBIT	CREDIT
F204 F206 F208	A132 A136

ACCOUNT NUMBER AND TITLE: 4394 RECEIPTS NOT AVAILABLE FOR
OBLIGATION UPON COLLECTION

DEBIT	CREDIT
A190 A278 C304 F140R A270 B126 C308	A188 C124 C306 C326 A196 C302 C324 F140

ACCOUNT NUMBER AND TITLE: 4395 AUTHORITY UNAVAILABLE
PURSUANT TO PUBLIC LAW –
TEMPORARY

DEBIT	CREDIT
B124AP F126 B128AP F130AP B129	A128

ACCOUNT NUMBER AND TITLE: 4396 AUTHORITY PERMANENTLY NOT
AVAILABLE PURSUANT TO
PUBLIC LAW

DEBIT	CREDIT
F204	A106 A112 A130

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

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

DEBIT	CREDIT
B126 F215 F132 F242	A127

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

DEBIT	CREDIT
B126 F215 F134 F244	A129

ACCOUNT NUMBER AND TITLE: 4420 UNAPPORTIONED AUTHORITY –
PENDING RESCISSION

DEBIT	CREDIT
A134R F210 A136 F212	A134

ACCOUNT NUMBER AND TITLE: 4430 UNAPPORTIONED AUTHORITY –
OMB DEFERRAL

DEBIT	CREDIT
A126R F210 F212	A126

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

ACCOUNT NUMBER AND TITLE: 4450 UNAPPORTIONED AUTHORITY

DEBIT				CREDIT				
A106	A140 AP	B121	F122	A102	A166	A219	C136	D108
A116	A142	B124 AP	F212	A104	A176	A242	C158	D110
A118	A143	B126		A110	A178 R	A250	C172	D134
A126	A160	B128 AP		A114	A182	A258	C176	F104
A127	A164	B129		A126 R	A184	A264	C302	F107
A128	A174	C304		A128 R	A186	A268	C306	F108 R
A129	A178	C308		A134 R	A190	A276	C324	F114
A130	A225	F104 R		A138	A192	A302	C326	F116
A132	A244	F106		A140	A194	C106	C328	F126
A134	A252	F108		A152	A196	C124	C330	F130 AP
	B118	F112		A162	A204	C130	C332	F210
		F118				C132	C334	
							C336	

ACCOUNT NUMBER AND TITLE: 4510 APPORTIONMENTS

DEBIT			CREDIT			
A106	B128 AP	F108	A116	C106 AP	C154 AP	C316 AP
A120	B129	F122	A122	C110 AP	C182 AP	C318 AP
A179	C106	F210	A177	C116 AP	C208 AP	C320 AP
A214	C304	F212	A186 AP	C124	C210 AP	C328 AP
A230	C304 R		A220	C124 AP	C214 AP	C342 AP
A259	C308		A230 R	C130 AP	C302	D108 AP
A266	C308 R		A232	C132 AP	C302 AP	D110 AP
A308 R	C322 R		A304 AP	C136 AP	C306	D134 AP
B107	F106		B126 AP	C148 AP	C306 AP	F107
B124 AP				C152 AP	C314 AP	F108 R
B126						

ACCOUNT NUMBER AND TITLE: 4520 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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

ACCOUNT NUMBER AND TITLE: 4530 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 4540 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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

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

ACCOUNT NUMBER AND TITLE: 4590 APPORTIONMENTS UNAVAILABLE –
ANTICIPATED RESOURCES

DEBIT			CREDIT
A122	C152AP	C328AP	A118
A186AP	C154AP	C342AP	A140AP
A304AP	C182AP	D108AP	A308R
B126AP	C208AP	D110AP	C304R
C106AP	C210AP	D134AP	C308R
C110AP	C214AP	F112	C322R
C116AP	C302AP		
C124AP	C306AP		
C130AP	C314AP		
C132AP	C316AP		
C136AP	C318AP		
C148AP	C320AP		

ACCOUNT NUMBER AND TITLE: 4610 ALLOTMENTS – REALIZED
RESOURCES

DEBIT				CREDIT			
A106	B204	C322R	F110	A120	C112	C208AP	D110AP
A148	B206	D116	F122	A122	C116AP	C210AP	D302R
A150	B210	D302	F210	A186AP	C124AP	C214AP	F134AP
A259	B306	D402	F212	A304AP	C130AP	C302AP	F107
A266	B314	D404		B126AP	C132AP	C306AP	F108R
A308R	B322	D406		B202AP	C134	C314AP	
B102	B332	D408		B204AP	C136AP	C316AP	
B104	B334	D410		B208	C138	C318AP	
B106	B344	D616		B304	C148AP	C320AP	
B107	C204	F106		C106	C152AP	C328AP	
B108	C304R	F108		C106AP	C154AP	C342AP	
B114	C308R	F109		C110AP	C182AP	D108AP	
B116							
B122							
B202							

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

ACCOUNT NUMBER AND TITLE: **4620 UNOBLIGATED FUNDS NOT
SUBJECT TO APPORTIONMENT**

DEBIT				CREDIT				
A106	A223	B204	D408	A102	A192	B202R	C136AP	C314AP
A118	A225	B206	D410	A104	A194	B204R	C138	C316AP
A127	A230	B210	D616		A196	B208	C148AP	C318AP
A128	A252	B306	F106	A110	A217	B304	C152AP	C320AP
A129	A259	B314	F108	A114	A219	C106AP	C154AP	C324
A130	A266	B322	F109	A122	A220	C110AP	C158	C326
A132	A270	B334	F110	A128R	A230R	C112	C172	C328AP
A134	A278	C304	F122	A134R	A232	C116AP	C176	C342
A140AP	A308R	C304R	F212	A152	A250	C124	C182AP	C342AP
A148	B102	C308		A162	A258	C124AP	C208AP	D108AP
A160	B103	C308R		A166	A264	C130AP	C210AP	D110AP
A164	B107	C322R		A174R	A268	C132	C214AP	F107
A174	B121	D116		A176	A276	C132AP	C302	F108R
A178	B124AP	D402		A177	A302	C134	C302AP	F210
A179	B126	D404		A178R	A304AP	C136	C306	
A214	B128AP	D406		A186	B126AP		C306AP	
	B129			A186AP				
	B202			A190				

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

DEBIT		CREDIT	
F210	F212	A138	A140

ACCOUNT NUMBER AND TITLE: **4650 ALLOTMENTS – EXPIRED
AUTHORITY**

DEBIT				CREDIT			
A112	D106	D122	F120	A228	C132	D104	F128
A226	D114	D124		A236	C136	D120	F212
A234	D118	D126		C130	D102	D132	

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

ACCOUNT NUMBER AND TITLE: 4700 COMMITMENTS

DEBIT			CREDIT		
B202R	B210		B202		
B204	D302R		B204R		
B206	F210		D302		
B208	F212				

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

DEBIT			CREDIT		
A146	B304	D132	A150		
B104	B306	D134	B204		
B105	B344	D402	B208		
B107	B346	D404	B210		
B130	C206	D406	F226		
B204R	C224	D408			
B206	D114	F227			
B302	D116				

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

DEBIT			CREDIT		
B404	F224		B206		
C112			F222		

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Account Transaction Postings**

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

DEBIT	CREDIT
A254 F226	A254R F227

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

DEBIT	CREDIT
A256 F222	A257 F224

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

DEBIT	CREDIT
A308 D132 D120 D134	F227

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

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

DEBIT	CREDIT
C130	F224

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

DEBIT	CREDIT
F226	D114 D118 D116 D124

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

DEBIT	CREDIT
F222	D122

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

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

DEBIT	CREDIT			
A261	A259	B332	D134	D616
B110	B302	B334	D402	F218
B112	B304	B344	D404	
F220	B306	B346	D406	
	B314	D114	D408	
	B322	D116	D410	
		D132		

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

DEBIT	CREDIT		
C134	A146	B106	B130
C138	A261	B107	B404
F214	A266	B108	C204
	B102	B110	C206
	B103	B112	C224
	B104	B114	
	B105	B116	
		B122	

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

DEBIT	CREDIT
A255	A255R
F218	F220

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

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

DEBIT	CREDIT
D102 F128 D110	F220

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

DEBIT	CREDIT
C132 D104 C136 D108	F216

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

DEBIT	CREDIT
F218	D106

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

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

DEBIT	CREDIT
F214	D126

ACCOUNT NUMBER AND TITLE: 5100 REVENUE FOR GOODS SOLD

DEBIT	CREDIT
F228	A306 C222 A310 C342 C110 C218

ACCOUNT NUMBER AND TITLE: 5109 CONTRA REVENUE FOR GOODS
SOLD

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5200 REVENUE FROM SERVICES
PROVIDED

DEBIT	CREDIT
F228	A186 A306 C217 A188 A310 C218 A264 C110 C188

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

ACCOUNT NUMBER AND TITLE: **5209 CONTRA REVENUE FOR SERVICES PROVIDED**

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: **5310 INTEREST REVENUE**

DEBIT	CREDIT
C322 F232 D510R F228	A186 C154 C216 C320 A188 C188 C217 C326 C110 C214 C226 D510 C142 C215 C228 D512

ACCOUNT NUMBER AND TITLE: **5319 CONTRA REVENUE FOR INTEREST**

DEBIT	CREDIT
D202 D216	F228

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

DEBIT	CREDIT
F228	A186 C188 C217 A188 C202 C226 C110 C214 C142 C216

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

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

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: **5400 BENEFIT PROGRAM REVENUE**

DEBIT	CREDIT
F228	A186 C214 A264 C216 C110 C217

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

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: **5500 INSURANCE AND GUARANTEE
PREMIUM REVENUE**

DEBIT	CREDIT
F228	C110 C217 C216 C218

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

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

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5600 DONATED REVENUE -
FINANCIAL RESOURCES

DEBIT	CREDIT
F228	A186 C158 A188 C202

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

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: 5610 DONATED REVENUE -
NONFINANCIAL RESOURCES

DEBIT	CREDIT
F228	C102 C164

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

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

DEBIT	CREDIT
D202	F228

ACCOUNT NUMBER AND TITLE: **5700 EXPENDED APPROPRIATIONS**

DEBIT	CREDIT
C132R F128	A146AP B304AP D114AP
C134R F228	B102AP B306AP D116AP
C136R F232	B105AP B314AP D126AP
C138R	B106AP B322AP D132AP
D102R	B107AP B332AP D402AP
	B108AP B334AP D404AP
	B118AP B344AP D406AP
	B130AP B404AP D408AP
	B134 C206AP D410AP
	B302AP D106AP

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

DEBIT	CREDIT
F228	C402

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

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

DEBIT	CREDIT
B502 D112	F228

ACCOUNT NUMBER AND TITLE: **5740 APPROPRIATED EARMARKED
RECEIPTS TRANSFERRED IN**

DEBIT	CREDIT
F228 F232	A184

ACCOUNT NUMBER AND TITLE: **5745 APPROPRIATED EARMARKED
RECEIPTS TRANSFERRED OUT**

DEBIT	CREDIT
A183	F228 F232

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

DEBIT	CREDIT
F228	A258 A264

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

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

DEBIT	CREDIT
F228	A171 A220 A250 A173 A228 A268 A177 A232 A276 A217 A236 A219 A246

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

DEBIT	CREDIT
A259 A266	F228

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

DEBIT	CREDIT
A143 A225 A234 A270 A179 A226 A248 A278 A214 A230 A252 A223	A230R F228

ACCOUNT NUMBER AND TITLE: **5780 IMPUTED FINANCING SOURCES**

DEBIT	CREDIT
F228	D602

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

ACCOUNT NUMBER AND TITLE: **5790 OTHER FINANCING SOURCES**

DEBIT	CREDIT
F228	A182 F228 C222

ACCOUNT NUMBER AND TITLE: **5799 ADJUSTMENT OF APPROPRIATIONS
USED**

DEBIT	CREDIT
	F228

ACCOUNT NUMBER AND TITLE: **5800 TAX REVENUE COLLECTED**

DEBIT	CREDIT
F228	A186 C143 A188 C217 C142

ACCOUNT NUMBER AND TITLE: **5801 TAX REVENUE ACCRUAL
ADJUSTMENT**

DEBIT	CREDIT
C143 F228	C202

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

ACCOUNT NUMBER AND TITLE: 5809 CONTRA REVENUE FOR TAXES

DEBIT	CREDIT
D202 D216	F228

ACCOUNT NUMBER AND TITLE: 5890 TAX REVENUE REFUNDS

DEBIT	CREDIT
B118 B318	F228

ACCOUNT NUMBER AND TITLE: 5900 OTHER REVENUE

DEBIT	CREDIT
F228	A186 C172 C214 C330 A188 C174 C216 C336 C110 C188 C217 D342 C142 C202 C218 D346

ACCOUNT NUMBER AND TITLE: 5909 CONTRA REVENUE FOR OTHER
REVENUE

DEBIT	CREDIT
D202 D216	F228

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

ACCOUNT NUMBER AND TITLE: 5990 COLLECTIONS FOR OTHERS

DEBIT	CREDIT
C142 C143	F228

ACCOUNT NUMBER AND TITLE: 5991 ACCRUED COLLECTIONS FOR OTHERS

DEBIT	CREDIT
C202 C226	C143 F228 D216

ACCOUNT NUMBER AND TITLE: 6100 OPERATING EXPENSES/
PROGRAM COSTS

DEBIT	CREDIT
A146 B302 B508 D132 D606	C132 D108 D618
A266 B304 C102 D134 D616	C134 D110 F128
B102 B306 D106 D307 D620	C136 D502 F228
B104 B314 D114 D322 D622	C138 D504 F232
B105 B344 D116 D402	D102 D506
B106 B404 D126 D404	D104 D508
B107	D408

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

DEBIT	CREDIT
F228	D214

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

ACCOUNT NUMBER AND TITLE: **6199 ADJUSTMENT TO SUBSIDY
EXPENSE**

DEBIT	CREDIT
F228	D112

ACCOUNT NUMBER AND TITLE: **6310 INTEREST EXPENSES ON
BORROWING FROM TREASURY**

DEBIT	CREDIT
B108 B322	F228 F232

ACCOUNT NUMBER AND TITLE: **6320 INTEREST EXPENSES ON
SECURITIES**

DEBIT	CREDIT
B108 B322	F228 F232

ACCOUNT NUMBER AND TITLE: **6330 OTHER INTEREST EXPENSES**

DEBIT	CREDIT
B108 B322 D516 B318 D112	F228 F232

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

ACCOUNT NUMBER AND TITLE: 6400 BENEFIT EXPENSE

DEBIT	CREDIT
B404 D404 D406	F228

ACCOUNT NUMBER AND TITLE: 6500 COST OF GOODS SOLD

DEBIT	CREDIT
C330 D326 D612 D106 D402 D114 D502 D116 D506	C132 D104 C134 D504 C212 D508 D102 F228

ACCOUNT NUMBER AND TITLE: 6600 APPLIED OVERHEAD

DEBIT	CREDIT
D502 D508 D504 F228 D506	D309 D604

ACCOUNT NUMBER AND TITLE: 6610 COST CAPITALIZATION OFFSET

DEBIT	CREDIT
F228	D309

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

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

DEBIT	CREDIT
D514	D502 D604 D504 F228 D506 D508

ACCOUNT NUMBER AND TITLE: **6720 BAD DEBT EXPENSE**

DEBIT	CREDIT
D204 D214	F228

ACCOUNT NUMBER AND TITLE: **6730 IMPUTED COSTS**

DEBIT	CREDIT
D602	F228

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

DEBIT	CREDIT
C136 D319 C138	C212 D319R D128 F228 D318

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

ACCOUNT NUMBER AND TITLE: 6800 FUTURE FUNDED EXPENSES

DEBIT			CREDIT		
B324	F130		B316	D410R	
B328			B328R	F228	
D614			B344		

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

DEBIT			CREDIT		
B326			F228		

ACCOUNT NUMBER AND TITLE: 6900 NONPRODUCTION COSTS

DEBIT			CREDIT		
B102	B404	D134	C132	D108	
B302	D106	D402	C134	D110	
B304	D114		C212	F228	
B306	D116		D102		
B344	D132		D104		

ACCOUNT NUMBER AND TITLE: 7110 GAINS ON DISPOSITION OF ASSETS

DEBIT			CREDIT		
F230			C302	C322	C332
			C306	C324	C404
			C320	C326	
				C328	

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

ACCOUNT NUMBER AND TITLE: 7180 UNREALIZED GAINS - INVESTMENTS

DEBIT				CREDIT	
F140R	F230			F136	F140

ACCOUNT NUMBER AND TITLE: 7190 OTHER GAINS

DEBIT				CREDIT	
F230					

ACCOUNT NUMBER AND TITLE: 7210 LOSSES ON DISPOSTION OF ASSETS

DEBIT				CREDIT	
B504	C312	C322	C328	F231	
C304	C320	C324	C334		
C308		C326	C404		

ACCOUNT NUMBER AND TITLE: 7280 UNREALIZED LOSSES –
INVESTMENTS

DEBIT				CREDIT	
F138	F140			F140R	F231

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

ACCOUNT NUMBER AND TITLE: 7290 OTHER LOSSES

DEBIT		CREDIT	
A182	D330	B328R	
B328	D336	F231	
D316	D352		

ACCOUNT NUMBER AND TITLE: 7300 EXTRAORDINARY ITEMS

DEBIT		CREDIT	
D338		F231	
F230			

ACCOUNT NUMBER AND TITLE: 7400 PRIOR-PERIOD ADJUSTMENTS

DEBIT		CREDIT	
D106	D321	D102	D110
D114	D324	D104	F231
D116	F230	D108	

ACCOUNT NUMBER AND TITLE: 7500 DISTRIBUTIONS OF INCOME -
DIVIDEND

DEBIT		CREDIT	
		F231	

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

ACCOUNT NUMBER AND TITLE: 7600 CHANGES IN ACTUARIAL LIABILITY

DEBIT	CREDIT
B330 F230	B330R F231

ACCOUNT NUMBER AND TITLE: 8010 GUARANTEED LOAN LEVEL

DEBIT	CREDIT
E102	F234 F240

ACCOUNT NUMBER AND TITLE: 8015 GUARANTEED LOAN LEVEL -
UNAPPORTIONED

DEBIT	CREDIT
E104	E102

ACCOUNT NUMBER AND TITLE: 8020 GUARANTEED LOAN LEVEL -
APPORTIONED

DEBIT	CREDIT
E106 F236	E104

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

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

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

DEBIT	CREDIT
F234	E106

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

DEBIT	CREDIT
F240	F236

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

ACCOUNT NUMBER AND TITLE: 8050 GUARANTEED LOAN PRINCIPAL
OUTSTANDING

DEBIT	CREDIT
E108	E110

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

DEBIT	CREDIT
F238	E108

ACCOUNT NUMBER AND TITLE: 8056 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8059 RESERVED FOR AGENCY USE

DEBIT	CREDIT

ACCOUNT NUMBER AND TITLE: 8062 RESERVED FOR AGENCY USE

DEBIT	CREDIT

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

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

DEBIT	CREDIT
E110	F239

ACCOUNT NUMBER AND TITLE: **8068 RESERVED FOR AGENCY USE**

DEBIT	CREDIT

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

DEBIT	CREDIT
F239	F238

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Account Transaction Postings**

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