

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 101000 FUND BALANCE WITH TREASURY

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

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

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

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

ACCOUNT NUMBER AND TITLE: 109000 FUND BALANCE WITH TREASURY
UNDER A CONTINUING
RESOLUTION

| DEBIT | | | | CREDIT | | | |
|--------|------|--|--|--------|--------|--|--|
| A196AP | A197 | | | A198 | A199AP | | |

ACCOUNT NUMBER AND TITLE: 111000 UNDEPOSITED COLLECTIONS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| C144 | C174 | D310 | D556 | C144R | C176 | D306 | |

ACCOUNT NUMBER AND TITLE: 112000 IMPREST FUNDS

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| D310 | D502 | | | D306 | D504 | | |

ACCOUNT NUMBER AND TITLE: 112500 U.S. DEBIT CARD FUNDS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--|--|
| D502 | | | | B309 | B606 | | |

ACCOUNT NUMBER AND TITLE: 113000 FUNDS HELD OUTSIDE OF
TREASURY - BUDGETARY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| A250 | C750 | C753 | D310 | B150R | B154 | H200 | |
| A251 | C751 | C754 | H100 | B152 | D306 | | |
| B150 | C752 | C755 | | | | | |

ACCOUNT NUMBER AND TITLE: 113500 FUNDS HELD OUTSIDE OF
TREASURY - NON-BUDGETARY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--|--|
| C108 | C150 | H100 | | D506 | H200 | | |

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

ACCOUNT NUMBER AND TITLE: 119000 OTHER CASH

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| C108 | C150 | D310 | H100 | B140 | D306 | D506 | H200 |

ACCOUNT NUMBER AND TITLE: 119300 INTERNATIONAL MONETARY
FUND ASSETS - RESERVE
POSITION

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--|--|
| C150 | D310 | H100 | | D306 | H200 | | |

ACCOUNT NUMBER AND TITLE: 119400 EXCHANGE STABILIZATION FUND
ASSETS - HOLDINGS OF SPECIAL
DRAWING RIGHTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| B141 | C150 | D595 | D616 | B446 | D602 | H200 | |
| C119 | D310 | D604 | H100 | D306 | D606 | | |

ACCOUNT NUMBER AND TITLE: 119500 OTHER MONETARY ASSETS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--|--|
| C150 | D310 | H100 | | D306 | H200 | | |

ACCOUNT NUMBER AND TITLE: 120000 FOREIGN CURRENCY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|-------|------|
| B140 | D310 | D579 | | B142 | D306 | D576 | D600 |
| C192 | D574 | D603 | | C440 | D572 | D579R | H200 |
| C194 | D578 | H100 | | | | | |

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

ACCOUNT NUMBER AND TITLE: 120500 FOREIGN CURRENCY
DENOMINATED EQUIVALENT
ASSETS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| B144 | C157 | D600 | | B146 | C126 | D573 | |
| C115 | D575 | | | | | | |

ACCOUNT NUMBER AND TITLE: 120900 UNINVESTED FOREIGN
CURRENCY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--|--|
| C113 | C127 | C601 | | B144 | B153 | | |
| C126 | C600 | | | | | | |

ACCOUNT NUMBER AND TITLE: 131000 ACCOUNTS RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|--------|------|------|--------|--------|--------|------|------|
| A498 | C412 | C430 | D128 | A195 | C136 | C143 | D306 |
| A714 | C414 | C438 | D130 | A499 | C137 | C146 | D408 |
| B108AP | C415 | C440 | D310 | A502 | C138 | C178 | D576 |
| C402 | C416 | C610 | D578 | C106 | C139 | C186 | E508 |
| C403 | C420 | C644 | E604 | C109 | C140 | C194 | F144 |
| C404AP | C422 | C648 | F144AP | C130 | C141AP | C647 | H200 |
| C406 | C425 | C650 | H100 | | | | |

ACCOUNT NUMBER AND TITLE: 131900 ALLOWANCE FOR LOSS ON
ACCOUNTS RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|-------|-------|------|------|--------|------|------|--|
| D306 | D402R | D408 | E508 | D310 | D404 | D424 | |
| | | | | D402 | D420 | E604 | |

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

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

ACCOUNT NUMBER AND TITLE: 132000 FUNDED EMPLOYMENT BENEFIT
CONTRIBUTIONS RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--------|--------|------|------|--|
| A715 | C420 | D310 | F144AP | A195 | C185 | E508 | |
| C416 | C422 | E604 | H100 | C109 | D306 | H200 | |

ACCOUNT NUMBER AND TITLE: 132100 UNFUNDED FECA BENEFIT
CONTRIBUTIONS RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| C421 | | | | | | | |

ACCOUNT NUMBER AND TITLE: 132500 TAXES RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|--------|------|------|--|--------|------|------|--|
| C402 | C422 | E604 | | C141AP | D306 | E508 | |
| C404AP | D310 | | | C143 | D410 | | |

ACCOUNT NUMBER AND TITLE: 132900 ALLOWANCE FOR LOSS ON TAXES
RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|-------|-------|------|------|--------|------|------|--|
| D306 | D402R | D410 | E508 | D310 | D404 | E604 | |
| | | | | D402 | D424 | | |

ACCOUNT NUMBER AND TITLE: 133000 RECEIVABLE FOR TRANSFERS OF
CURRENTLY INVESTED
BALANCES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--------|
| A161 | A177 | A516 | D310 | A135AP | A420 | A518 | E508 |
| A173 | A416 | A532 | E604 | A157 | A422 | A519 | F123AP |
| | | | | A165 | A440 | A524 | |
| | | | | A175 | A442 | A536 | |
| | | | | A181 | A452 | D306 | |

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Section III

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

ACCOUNT NUMBER AND TITLE: 133500 EXPENDITURE TRANSFERS
RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|-------|------|--|
| A458 | D144 | E604 | | A456 | A502 | D306 | |
| A498 | D310 | | | A499 | D144R | E508 | |

ACCOUNT NUMBER AND TITLE: 134000 INTEREST RECEIVABLE - NOT
OTHERWISE CLASSIFIED

| DEBIT | | | | CREDIT | | | |
|--------|------|--------|--------|--------|--------|------|------|
| C402 | C420 | C437AP | F144AP | A195 | C140 | C161 | D416 |
| C404AP | C422 | D310 | H100 | A250 | C141AP | C162 | E508 |
| C416 | C435 | E604 | | A251 | C143 | C163 | H200 |
| | | | | C109 | C146 | D306 | |

ACCOUNT NUMBER AND TITLE: 134100 INTEREST RECEIVABLE - LOANS

| DEBIT | | | | CREDIT | | | |
|--------|------|--------|------|--------|--------|------|------|
| B104AP | C420 | C437AP | H100 | A195 | C141AP | C163 | D414 |
| C402 | C422 | D310 | | A250 | C143 | C409 | D416 |
| C404AP | C428 | E604 | | A251 | C146 | C444 | D426 |
| C416 | C435 | F144AP | | C109 | C161 | C614 | E508 |
| | | | | C140 | C162 | D306 | H200 |

ACCOUNT NUMBER AND TITLE: 134200 INTEREST RECEIVABLE -
INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|--------|--------|------|--------|--------|--------|-------|------|
| B124AP | B153 | C416 | C423 | A195 | C126 | C146 | D306 |
| B126AP | B160AP | C417 | D310 | A250 | C127 | C156 | D416 |
| B128AP | B162AP | C418 | E604 | A251 | C140 | C417R | E508 |
| B129 | B163AP | C419 | F144AP | C109 | C141AP | C600 | H200 |
| B132AP | C402 | C420 | H100 | C113 | C143 | C601 | |
| B133 | C404AP | C422 | | | | | |

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

ACCOUNT NUMBER AND TITLE: 134300 INTEREST RECEIVABLE - TAXES

| DEBIT | | | | CREDIT | | | |
|--------|------|--------|--|--------|--------|------|------|
| C402 | C420 | E604 | | A195 | C109 | C143 | D416 |
| C404AP | C422 | F144AP | | A250 | C140 | C146 | E508 |
| C416 | D310 | H100 | | A251 | C141AP | D306 | H200 |

ACCOUNT NUMBER AND TITLE: 134400 INTEREST RECEIVABLE ON
SPECIAL DRAWING RIGHTS

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| D612 | D614 | | | C146 | D616 | | |

ACCOUNT NUMBER AND TITLE: 134500 ALLOWANCE FOR LOSS ON
INTEREST RECEIVABLE - LOANS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| D306 | D416 | D426 | E508 | D310 | D420 | E604 | |
| | | | | D404 | D424 | | |

ACCOUNT NUMBER AND TITLE: 134600 ALLOWANCE FOR LOSS ON
INTEREST RECEIVABLE -
INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| D306 | D416 | E508 | | D310 | D420 | E604 | |
| | | | | D404 | D424 | | |

ACCOUNT NUMBER AND TITLE: 134700 ALLOWANCE FOR LOSS ON
INTEREST RECEIVABLE - NOT
OTHERWISE CLASSIFIED

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| D306 | D416 | E508 | | D310 | D420 | E604 | |
| | | | | D404 | D424 | | |

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

ACCOUNT NUMBER AND TITLE: 134800 ALLOWANCE FOR LOSS ON
INTEREST RECEIVABLE - TAXES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| D306 | D416 | E508 | | D310 | D420 | E604 | |
| | | | | D404 | D424 | | |

ACCOUNT NUMBER AND TITLE: 135000 LOANS RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|--------|------|------|------|--------|------|------|------|
| B104AP | C428 | C616 | H100 | C109 | C162 | D306 | E508 |
| C408 | C431 | D310 | | C148 | C163 | D412 | H200 |
| C409 | C432 | E604 | | C149 | C180 | D414 | |
| | | | | C161 | C614 | D426 | |

ACCOUNT NUMBER AND TITLE: 135100 CAPITALIZED LOAN INTEREST
RECEIVABLE - NON-CREDIT
REFORM

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| C444 | H100 | | | C151 | H200 | | |

ACCOUNT NUMBER AND TITLE: 135900 ALLOWANCE FOR LOSS ON LOANS
RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| C180 | D306 | D412 | E508 | D310 | D404 | E604 | |

ACCOUNT NUMBER AND TITLE: 136000 PENALTIES AND FINES
RECEIVABLE - NOT OTHERWISE
CLASSIFIED

| DEBIT | | | | CREDIT | | | |
|--------|------|--------|--|--------|------|------|--|
| C402 | C420 | E604 | | A195 | C143 | D406 | |
| C404AP | C422 | F144AP | | C109 | C146 | E508 | |
| C416 | D310 | H100 | | C141AP | D306 | H200 | |

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

ACCOUNT NUMBER AND TITLE: 136100 PENALTIES AND FINES
RECEIVABLE - LOANS

| DEBIT | | | | CREDIT | | | |
|--------|------|--------|--|--------|------|------|------|
| C402 | C420 | E604 | | A195 | C146 | D406 | H200 |
| C404AP | C422 | F144AP | | C109 | D306 | E508 | |
| C416 | D310 | H100 | | | | | |

ACCOUNT NUMBER AND TITLE: 136300 PENALTIES AND FINES
RECEIVABLE - TAXES

| DEBIT | | | | CREDIT | | | |
|--------|------|--------|--|--------|------|------|--|
| C402 | C420 | E604 | | A195 | C143 | D406 | |
| C404AP | C422 | F144AP | | C109 | C146 | E508 | |
| C416 | D310 | H100 | | C141AP | D306 | H200 | |

ACCOUNT NUMBER AND TITLE: 136500 ALLOWANCE FOR LOSS ON
PENALTIES AND FINES
RECEIVABLE - LOANS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|------|
| D306 | D406 | E508 | | D310 | D420 | D424 | E604 |

ACCOUNT NUMBER AND TITLE: 136700 ALLOWANCE FOR LOSS ON
PENALTIES AND FINES
RECEIVABLE - NOT OTHERWISE
CLASSIFIED

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|------|
| D306 | D406 | E508 | | D310 | D420 | D424 | E604 |

ACCOUNT NUMBER AND TITLE: 136800 ALLOWANCE FOR LOSS ON
PENALTIES AND FINES
RECEIVABLE - TAXES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|------|
| D306 | D406 | E508 | | D310 | D420 | D424 | E604 |

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

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

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

ACCOUNT NUMBER AND TITLE: 137000 ADMINISTRATIVE FEES
RECEIVABLE - NOT OTHERWISE
CLASSIFIED

| DEBIT | | | | CREDIT | | | |
|--------|------|--------|--|--------|------|------|--|
| C402 | C420 | E604 | | A195 | C143 | D407 | |
| C404AP | C422 | F144AP | | C109 | C146 | E508 | |
| C416 | D310 | H100 | | C141AP | D306 | H200 | |

ACCOUNT NUMBER AND TITLE: 137100 ADMINISTRATIVE FEES
RECEIVABLE - LOANS

| DEBIT | | | | CREDIT | | | |
|--------|------|--------|--|--------|------|------|--|
| C402 | C420 | E604 | | A195 | C143 | D407 | |
| C404AP | C422 | F144AP | | C109 | C146 | E508 | |
| C416 | D310 | H100 | | C141AP | D306 | H200 | |

ACCOUNT NUMBER AND TITLE: 137300 ADMINISTRATIVE FEES
RECEIVABLE - TAXES

| DEBIT | | | | CREDIT | | | |
|--------|------|--------|--|--------|------|------|--|
| C402 | C420 | E604 | | A195 | C143 | D407 | |
| C404AP | C422 | F144AP | | C109 | C146 | E508 | |
| C416 | D310 | H100 | | C141AP | D306 | H200 | |

ACCOUNT NUMBER AND TITLE: 137500 ALLOWANCE FOR LOSS ON
ADMINISTRATIVE FEES
RECEIVABLE - LOANS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|------|
| D306 | D407 | E508 | | D310 | D420 | D424 | E604 |

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

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

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

ACCOUNT NUMBER AND TITLE: 137700 ALLOWANCE FOR LOSS ON
ADMINISTRATIVE FEES
RECEIVABLE - NOT OTHERWISE
CLASSIFIED

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|------|
| D306 | D407 | E508 | D310 | D420 | D424 | E604 |

ACCOUNT NUMBER AND TITLE: 137800 ALLOWANCE FOR LOSS ON
ADMINISTRATIVE FEES
RECEIVABLE - TAXES

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|------|
| D306 | D407 | E508 | D310 | D420 | D424 | E604 |

ACCOUNT NUMBER AND TITLE: 138000 LOANS RECEIVABLE - TROUBLED
ASSETS RELIEF PROGRAM

| DEBIT | | | CREDIT | | | |
|-------|------|------|--------|------|------|--|
| C408 | C446 | E604 | C107 | D306 | E508 | |
| C433 | D310 | | C153 | D413 | | |

ACCOUNT NUMBER AND TITLE: 138100 INTEREST RECEIVABLE - LOANS -
TROUBLED ASSETS RELIEF
PROGRAM

| DEBIT | | | CREDIT | | | |
|-------|------|--------|--------|------|------|------|
| C420 | C436 | E604 | C107 | C143 | D306 | E508 |
| C434 | D310 | F144AP | C141AP | C446 | D415 | |

ACCOUNT NUMBER AND TITLE: 138400 INTEREST RECEIVABLE - FOREIGN
CURRENCY DENOMINATED
ASSETS

| DEBIT | | | CREDIT | | | |
|-------|------|--------|--------|------|------|--|
| B144 | C420 | F144AP | C115 | C126 | C157 | |

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ACCOUNT NUMBER AND TITLE: 138500 ALLOWANCE FOR LOSS ON
INTEREST RECEIVABLE - LOANS -
TROUBLED ASSETS RELIEF
PROGRAM

| DEBIT | | | | CREDIT | | | |
|-------|-------|------|------|--------|------|------|--|
| D306 | D402R | D415 | E508 | C434 | D402 | E604 | |
| | | | | D310 | D424 | | |

ACCOUNT NUMBER AND TITLE: 138900 ALLOWANCE FOR SUBSIDY -
LOANS - TROUBLED ASSETS
RELIEF PROGRAM

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| D306 | D413 | E118 | E508 | C103 | C118 | C438 | E604 |
| | | | | C107 | C433 | D310 | |

ACCOUNT NUMBER AND TITLE: 139900 ALLOWANCE FOR SUBSIDY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| C163 | D306 | D580 | E508 | A202AP | C103 | C163 | C438 |
| C612 | D414 | E118 | | A204 | C109 | C412 | D310 |
| | | | | B104AP | C118 | C428 | E604 |

ACCOUNT NUMBER AND TITLE: 141000 ADVANCES AND PREPAYMENTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| A496 | B308 | B410 | D310 | A494 | B604 | C130 | D306 |
| A550 | B309 | D122 | H100 | A548 | C112 | D130 | H200 |

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

ACCOUNT NUMBER AND TITLE: 151100 OPERATING MATERIALS AND
SUPPLIES HELD FOR USE

| DEBIT | | | | CREDIT | | | |
|-------|------|--------|-------|--------|------|--------|------|
| B402 | D106 | D310 | D566R | B108AP | C646 | D306 | D566 |
| B406 | D107 | D526AP | D569 | C132 | C648 | D308AP | D568 |
| B604 | D126 | D530 | E602 | C134 | D102 | D418 | E406 |
| C164 | D134 | D546 | E606 | C414 | D108 | D542 | E510 |
| | | | | C644 | D110 | D544 | E602 |

ACCOUNT NUMBER AND TITLE: 151200 OPERATING MATERIALS AND
SUPPLIES HELD IN RESERVE FOR
FUTURE USE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|--------|------|
| B402 | D106 | D134 | E602 | B108AP | C414 | D110 | D546 |
| B406 | D107 | D310 | E606 | C132 | D102 | D306 | E510 |
| B604 | D126 | D544 | | C134 | D108 | D308AP | |

ACCOUNT NUMBER AND TITLE: 151300 OPERATING MATERIALS AND
SUPPLIES - EXCESS, OBSOLETE,
AND UNSERVICEABLE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| D310 | D542 | E602 | E606 | C626 | D306 | D546 | E510 |

ACCOUNT NUMBER AND TITLE: 151400 OPERATING MATERIALS AND
SUPPLIES HELD FOR REPAIR

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|--------|------|------|
| D310 | D526 | E606 | | D306 | D526AP | D530 | E510 |

ACCOUNT NUMBER AND TITLE: 151900 OPERATING MATERIALS AND
SUPPLIES - ALLOWANCE

| DEBIT | | | | CREDIT | | | |
|-------|------|-------|--|--------|------|------|--|
| C644 | C648 | D528R | | D310 | D528 | E606 | |
| C646 | D306 | E510 | | | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 152100 INVENTORY PURCHASED FOR
RESALE

| DEBIT | | | | CREDIT | | | |
|-------|------|-------|-------|--------|--------|-------|------|
| B402 | D106 | D310 | D566R | C132 | D110 | D523 | E408 |
| B406 | D107 | D522R | D569 | C644 | D306 | D524 | E510 |
| B430 | D126 | D524R | E602 | C646 | D308AP | D534 | E602 |
| B604 | D134 | D540 | E606 | C648 | D418 | D540R | |
| | | | | D102 | D428 | D566 | |
| | | | | D108 | D522 | D568 | |

ACCOUNT NUMBER AND TITLE: 152200 INVENTORY HELD IN RESERVE
FOR FUTURE SALE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|--------|-------|
| B402 | D106 | D134 | E602 | B108AP | C414 | D110 | D428 |
| B406 | D107 | D310 | E606 | C132 | D102 | D306 | D522R |
| B604 | D126 | D522 | | C134 | D108 | D308AP | E510 |

ACCOUNT NUMBER AND TITLE: 152300 INVENTORY HELD FOR REPAIR

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|-------|------|--|
| C430 | D524 | E412 | E602 | D306 | D524R | E510 | |
| D310 | D534 | E414 | E606 | D428 | D536 | | |

ACCOUNT NUMBER AND TITLE: 152400 INVENTORY - EXCESS, OBSOLETE,
AND UNSERVICEABLE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| D310 | D523 | E602 | E606 | C626 | D306 | D428 | E510 |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 152500 INVENTORY - RAW MATERIALS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|--------|------|
| B402 | C164 | D126 | E602 | B108AP | C646 | D306 | E406 |
| B406 | D106 | D134 | E606 | C132 | C648 | D308AP | E510 |
| B604 | D107 | D310 | | C134 | D102 | D418 | |
| | | | | C414 | D108 | D428 | |
| | | | | C644 | D110 | D516 | |

ACCOUNT NUMBER AND TITLE: 152600 INVENTORY - WORK-IN-PROCESS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|--------|------|
| D106 | D134 | D516 | E602 | B108AP | C646 | D306 | E116 |
| D107 | D310 | E114 | E606 | C132 | C648 | D308AP | E406 |
| D126 | D514 | E404 | | C134 | D102 | D418 | E510 |
| | | | | C414 | D108 | D428 | |
| | | | | C644 | D110 | D520 | |

ACCOUNT NUMBER AND TITLE: 152700 INVENTORY - FINISHED GOODS

| DEBIT | | | | CREDIT | | | |
|-------|------|-------|------|--------|--------|------|-------|
| B402 | D106 | D310 | D540 | B108AP | C648 | D418 | D538 |
| B406 | D107 | D520 | E114 | C132 | D102 | D428 | D540R |
| B604 | D126 | D522R | E602 | C134 | D108 | D522 | E116 |
| C164 | D134 | D524R | E606 | C414 | D110 | D523 | E406 |
| | | | | C644 | D306 | D524 | E408 |
| | | | | C646 | D308AP | D534 | E510 |

ACCOUNT NUMBER AND TITLE: 152900 INVENTORY - ALLOWANCE

| DEBIT | | | | CREDIT | | | |
|-------|------|-------|-------|--------|------|------|--|
| C644 | D306 | D538 | E109R | C430 | D532 | E410 | |
| C646 | D418 | D540R | E510 | D310 | D540 | E606 | |
| C648 | D428 | E109 | | | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 153100 SEIZED MONETARY
INSTRUMENTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| C166 | D310 | E606 | | C170 | D306 | E510 | |
| | | | | C174R | D555 | | |

ACCOUNT NUMBER AND TITLE: 153200 SEIZED CASH DEPOSITED

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|------|--|
| C170 | D310 | | | D306 | D506 | D588 | |

ACCOUNT NUMBER AND TITLE: 154100 FORFEITED PROPERTY HELD FOR
SALE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|------|
| B432 | C178 | D554 | | C636R | C646 | D418 | D558 |
| B434 | D310 | E606 | | C638 | C648 | D430 | D562 |
| | | | | C644 | D306 | D556 | E510 |

ACCOUNT NUMBER AND TITLE: 154200 FORFEITED PROPERTY HELD FOR
DONATION OR USE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| D310 | D558 | D562 | E606 | D306 | D560 | E510 | |
| | | | | D430 | E504 | | |

ACCOUNT NUMBER AND TITLE: 154900 FORFEITED PROPERTY -
ALLOWANCE

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

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 155100 FORECLOSED PROPERTY

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

ACCOUNT NUMBER AND TITLE: 155900 FORECLOSED PROPERTY -
ALLOWANCE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|------|
| B114 | D306 | E510 | | D310 | D426 | D518 | E606 |

ACCOUNT NUMBER AND TITLE: 156100 COMMODITIES HELD UNDER
PRICE SUPPORT AND
STABILIZATION SUPPORT
PROGRAMS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|--------|------|
| B402 | C180 | D126 | E606 | B108AP | C644 | D110 | E408 |
| B406 | D106 | D134 | | C132 | C646 | D306 | E506 |
| B604 | D107 | D310 | | C134 | C648 | D308AP | E510 |
| | | | | C414 | D102 | D418 | |
| | | | | C642 | D108 | D432 | |

ACCOUNT NUMBER AND TITLE: 156900 COMMODITIES - ALLOWANCE

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

ACCOUNT NUMBER AND TITLE: 157100 STOCKPILE MATERIALS HELD IN
RESERVE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--------|------|
| B402 | D106 | D134 | | B108AP | D102 | D308AP | E416 |
| B406 | D107 | D310 | | C132 | D108 | D548 | E510 |
| B604 | D126 | E606 | | C134 | D110 | D550 | |
| | | | | C414 | D306 | D552 | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 157200 STOCKPILE MATERIALS HELD FOR SALE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|--------|------|
| B402 | C164 | D126 | D552 | B108AP | C630 | D108 | D548 |
| B406 | D106 | D134 | E606 | C132 | C632 | D110 | D550 |
| B604 | D107 | D310 | | C134 | C634 | D306 | E510 |
| | | | | C414 | D102 | D308AP | |

ACCOUNT NUMBER AND TITLE: 159100 OTHER RELATED PROPERTY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|--------|------|
| B402 | C164 | D126 | E606 | B108AP | C644 | D108 | D418 |
| B406 | D106 | D134 | | C132 | C646 | D110 | E510 |
| B604 | D107 | D310 | | C134 | C648 | D306 | |
| | | | | C414 | D102 | D308AP | |

ACCOUNT NUMBER AND TITLE: 159900 OTHER RELATED PROPERTY - ALLOWANCE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--|--|
| C644 | C648 | D418 | | D310 | E606 | | |
| C646 | D306 | E510 | | | | | |

ACCOUNT NUMBER AND TITLE: 161000 INVESTMENTS IN U.S. TREASURY SECURITIES ISSUED BY THE BUREAU OF THE FISCAL SERVICE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| B124 | B146 | C784 | E608 | B141 | C123 | C603 | C608 |
| B126 | B165 | D310 | H100 | B210 | C124 | C604 | C611 |
| B128 | B166 | D591 | | C120 | C125 | C605 | D306 |
| B132 | C148 | D602 | | C121 | C431 | C606 | E512 |
| | | | | C122 | C602 | C607 | H200 |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 161100 DISCOUNT ON U.S. TREASURY
SECURITIES ISSUED BY THE
BUREAU OF THE FISCAL SERVICE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| C124 | C607 | D306 | | B128 | D310 | H100 | |
| C125 | C608 | E512 | | B166 | E608 | | |
| C606 | C611 | H200 | | | | | |

ACCOUNT NUMBER AND TITLE: 161200 PREMIUM ON U.S. TREASURY
SECURITIES ISSUED BY THE
BUREAU OF THE FISCAL SERVICE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| B126 | D310 | H100 | | C122 | C603 | D306 | |
| B165 | E608 | | | C123 | C604 | E512 | |
| | | | | C602 | C605 | H200 | |

ACCOUNT NUMBER AND TITLE: 161300 AMORTIZATION OF DISCOUNT
AND PREMIUM ON U.S. TREASURY
SECURITIES ISSUED BY THE
BUREAU OF THE FISCAL SERVICE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|-------|------|
| C122 | C603 | E117 | H100 | C124 | C607 | D306 | E512 |
| C123 | C604 | E512 | | C125 | C608 | D310 | E608 |
| C602 | C605 | E608 | | C606 | C611 | E117R | H200 |

ACCOUNT NUMBER AND TITLE: 161800 MARKET ADJUSTMENT -
INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| D310 | E512 | E608 | H100 | D306 | E512 | H200 | |
| | | | | D589 | E608 | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 162000 INVESTMENTS IN SECURITIES
OTHER THAN THE BUREAU OF
THE FISCAL SERVICE SECURITIES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|-------|
| B124 | B132 | B166 | E608 | C120 | C603 | C622 | C755 |
| B126 | B152 | D310 | H100 | C121 | C604 | C624 | D306 |
| B128 | B165 | D579 | | C122 | C605 | C750 | D579R |
| | | | | C123 | C606 | C751 | D600 |
| | | | | C124 | C607 | C752 | E512 |
| | | | | C125 | C608 | C753 | H200 |
| | | | | C602 | C611 | C754 | |

ACCOUNT NUMBER AND TITLE: 162100 DISCOUNT ON SECURITIES OTHER
THAN THE BUREAU OF THE
FISCAL SERVICE SECURITIES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| C124 | C607 | C622 | E512 | B128 | D310 | H100 | |
| C125 | C608 | D306 | H200 | B166 | E608 | | |
| C606 | C611 | D600 | | | | | |

ACCOUNT NUMBER AND TITLE: 162200 PREMIUM ON SECURITIES OTHER
THAN THE BUREAU OF THE
FISCAL SERVICE SECURITIES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|------|
| B126 | D310 | H100 | | C122 | C603 | C624 | E512 |
| B165 | E608 | | | C123 | C604 | D306 | H200 |
| | | | | C602 | C605 | D600 | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 162300 AMORTIZATION OF DISCOUNT
AND PREMIUM ON SECURITIES
OTHER THAN THE BUREAU OF
THE FISCAL SERVICE SECURITIES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|-------|------|
| C122 | C604 | D310 | E608 | C124 | C607 | C706 | E512 |
| C123 | C605 | E115 | H100 | C125 | C608 | C708 | E608 |
| C202 | C624 | E117 | | C204 | C611 | D306 | H200 |
| C602 | C702 | E121 | | C606 | C622 | E117R | |
| C603 | C704 | E512 | | | | | |

ACCOUNT NUMBER AND TITLE: 163000 INVESTMENTS IN U.S. TREASURY
ZERO COUPON BONDS ISSUED BY
THE BUREAU OF THE FISCAL
SERVICE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| B128 | D310 | H100 | | C128 | D306 | H200 | |
| B166 | E608 | | | C618 | E512 | | |

ACCOUNT NUMBER AND TITLE: 163100 DISCOUNT ON U.S. TREASURY
ZERO COUPON BONDS ISSUED BY
THE BUREAU OF THE FISCAL
SERVICE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| C128 | D306 | H200 | | B128 | D310 | H100 | |
| C618 | E512 | | | B166 | E608 | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 163300 AMORTIZATION OF DISCOUNT ON
U.S. TREASURY ZERO COUPON
BONDS ISSUED BY THE BUREAU
OF THE FISCAL SERVICE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| D310 | E119 | H100 | | C128 | D306 | H200 | |
| E113 | E608 | | | C618 | E512 | | |

ACCOUNT NUMBER AND TITLE: 164200 PREFERRED STOCK ACCOUNTED
FOR UNDER THE PROVISIONS OF
THE FEDERAL CREDIT REFORM
ACT

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|------|
| B160 | B162 | B163 | | C200 | C204 | C704 | C708 |
| | | | | C202 | C702 | C706 | |

ACCOUNT NUMBER AND TITLE: 164400 COMMON STOCK ACCOUNTED
FOR UNDER THE PROVISIONS OF
THE FEDERAL CREDIT REFORM
ACT

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|------|
| B160 | B162 | B163 | | C200 | C204 | C704 | C708 |
| | | | | C202 | C702 | C706 | |

ACCOUNT NUMBER AND TITLE: 164600 DISCOUNT ON SECURITIES
ACCOUNT FOR UNDER THE
PROVISIONS OF THE FEDERAL
CREDIT REFORM ACT

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|--|--|--|
| C204 | C706 | C708 | | B163 | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 164700 PREMIUM ON SECURITIES
ACCOUNTED FOR UNDER THE
PROVISIONS OF THE FEDERAL
CREDIT REFORM ACT

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|------|--|
| B162 | | | | C202 | C702 | C704 | |

ACCOUNT NUMBER AND TITLE: 165000 PREFERRED STOCK IN FEDERAL
GOVERNMENT SPONSORED
ENTERPRISE

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| B200 | | | | C609 | | | |

ACCOUNT NUMBER AND TITLE: 165100 MARKET ADJUSTMENT - SENIOR
PREFERRED STOCK IN FEDERAL
GOVERNMENT SPONSORED
ENTERPRISE

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|-------|--|--|
| D503 | | | | C609 | D503R | | |

ACCOUNT NUMBER AND TITLE: 165200 COMMON STOCK WARRANTS IN
FEDERAL GOVERNMENT
SPONSORED ENTERPRISE

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| B200 | | | | C609 | | | |

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 165300 MARKET ADJUSTMENT - COMMON
STOCK WARRANTS IN FEDERAL
GOVERNMENT SPONSORED
ENTERPRISE

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|-------|--|--|
| D503 | | | | C609 | D503R | | |

ACCOUNT NUMBER AND TITLE: 167000 FOREIGN INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| B153 | C113 | D600 | | B146 | C127 | C601 | |
| | | | | C126 | C600 | D601 | |

ACCOUNT NUMBER AND TITLE: 167100 DISCOUNT ON FOREIGN
INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| C423 | C601 | | | B153 | D600 | | |

ACCOUNT NUMBER AND TITLE: 167200 PREMIUM ON FOREIGN
INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| B153 | D600 | | | C419 | C600 | | |

ACCOUNT NUMBER AND TITLE: 167900 FOREIGN EXCHANGE RATE
REVALUE ADJUSTMENTS -
INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| D575 | D592 | D601 | | D573 | D594 | D603 | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 169000 OTHER INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| D310 | E608 | H100 | | C622 | D306 | H200 | |
| | | | | C624 | E512 | | |

ACCOUNT NUMBER AND TITLE: 171100 LAND AND LAND RIGHTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|--------|------|
| B402 | C164 | D126 | E606 | B108AP | C644 | D108 | D418 |
| B406 | D106 | D134 | H100 | C132 | C646 | D110 | E502 |
| B604 | D107 | D310 | | C134 | C648 | D306 | E510 |
| | | | | C414 | D102 | D308AP | H200 |

ACCOUNT NUMBER AND TITLE: 171200 IMPROVEMENTS TO LAND

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|--------|------|
| B402 | D106 | D134 | E606 | B108AP | C644 | D108 | D418 |
| B406 | D107 | D310 | H100 | C132 | C646 | D110 | E502 |
| B604 | D126 | D510 | | C134 | C648 | D306 | E510 |
| | | | | C414 | D102 | D308AP | H200 |

ACCOUNT NUMBER AND TITLE: 171900 ACCUMULATED DEPRECIATION
ON IMPROVEMENTS TO LAND

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

ACCOUNT NUMBER AND TITLE: 172000 CONSTRUCTION-IN-PROGRESS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|--------|------|
| B402 | D106 | D134 | E606 | B108AP | C644 | D110 | E510 |
| B406 | D107 | D310 | H100 | C132 | C646 | D306 | H200 |
| B604 | D126 | D514 | | C134 | C648 | D308AP | |
| | | | | C414 | D102 | D418 | |
| | | | | C613 | D108 | D510 | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 173000 BUILDINGS, IMPROVEMENTS, AND
RENOVATIONS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|--------|------|
| B402 | C164 | D126 | D510 | B108AP | C644 | D110 | E510 |
| B406 | D106 | D134 | E606 | C132 | C646 | D306 | H200 |
| B604 | D107 | D310 | H100 | C134 | C648 | D308AP | |
| | | | | C414 | D102 | D418 | |
| | | | | C613 | D108 | E502 | |

ACCOUNT NUMBER AND TITLE: 173900 ACCUMULATED DEPRECIATION
ON BUILDINGS, IMPROVEMENTS,
AND RENOVATIONS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| C613 | C646 | D306 | E502 | D310 | E120 | E606 | |
| C644 | C648 | D418 | E510 | | | | |

ACCOUNT NUMBER AND TITLE: 174000 OTHER STRUCTURES AND
FACILITIES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|--------|------|
| B402 | C164 | D126 | D510 | B108AP | C644 | D110 | E510 |
| B406 | D106 | D134 | E606 | C132 | C646 | D306 | H200 |
| B604 | D107 | D310 | H100 | C134 | C648 | D308AP | |
| | | | | C414 | D102 | D418 | |
| | | | | C613 | D108 | E502 | |

ACCOUNT NUMBER AND TITLE: 174900 ACCUMULATED DEPRECIATION
ON OTHER STRUCTURES AND
FACILITIES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| C613 | C646 | D306 | E502 | D310 | D434 | E120 | E606 |
| C644 | C648 | D418 | E510 | | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 175000 EQUIPMENT

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|--------|------|
| B402 | D106 | D310 | H100 | B108AP | C610 | D110 | E502 |
| B406 | D107 | D510 | | C132 | C613 | D306 | E510 |
| B604 | D126 | D560 | | C134 | D102 | D308AP | H200 |
| C164 | D134 | E606 | | C414 | D108 | D418 | |

ACCOUNT NUMBER AND TITLE: 175900 ACCUMULATED DEPRECIATION
ON EQUIPMENT

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| C610 | D306 | E502 | | D310 | E120 | E606 | |
| C613 | D418 | E510 | | | | | |

ACCOUNT NUMBER AND TITLE: 181000 ASSETS UNDER CAPITAL LEASE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|--------|------|
| B438 | D310 | E606 | H100 | B108AP | C610 | D108 | E510 |
| | | | | C132 | C613 | D306 | H200 |
| | | | | C134 | C644 | D308AP | |
| | | | | C414 | C648 | D418 | |

ACCOUNT NUMBER AND TITLE: 181900 ACCUMULATED DEPRECIATION
ON ASSETS UNDER CAPITAL
LEASE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| C610 | C644 | D306 | E510 | D310 | E120 | E606 | |
| C613 | C648 | D418 | | | | | |

ACCOUNT NUMBER AND TITLE: 182000 LEASEHOLD IMPROVEMENTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--------|
| B402 | C164 | D126 | D510 | B108AP | C610 | D102 | D308AP |
| B406 | D106 | D134 | E606 | C132 | C613 | D108 | D418 |
| B604 | D107 | D310 | H100 | C134 | C644 | D110 | E510 |
| | | | | C414 | C648 | D306 | H200 |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 182900 ACCUMULATED AMORTIZATION
ON LEASEHOLD IMPROVEMENTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| C610 | C644 | D306 | E510 | D310 | E120 | E606 | |
| C613 | C648 | D418 | | | | | |

ACCOUNT NUMBER AND TITLE: 183000 INTERNAL-USE SOFTWARE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|--------|------|
| B402 | C164 | D126 | D512 | B108AP | C610 | D110 | E510 |
| B406 | D106 | D134 | E606 | C132 | C613 | D306 | H200 |
| B604 | D107 | D310 | H100 | C134 | D102 | D308AP | |
| | | | | C414 | D108 | D418 | |

ACCOUNT NUMBER AND TITLE: 183200 INTERNAL-USE SOFTWARE IN
DEVELOPMENT

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|--------|------|
| B402 | D106 | D134 | E606 | B108AP | C610 | D110 | D512 |
| B406 | D107 | D310 | H100 | C132 | C613 | D306 | E510 |
| B604 | D126 | D514 | | C134 | D102 | D308AP | H200 |
| | | | | C414 | D108 | D418 | |

ACCOUNT NUMBER AND TITLE: 183900 ACCUMULATED AMORTIZATION
ON INTERNAL-USE SOFTWARE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| C610 | D306 | E510 | | D310 | E120 | E606 | |
| C613 | D418 | | | | | | |

ACCOUNT NUMBER AND TITLE: 184000 OTHER NATURAL RESOURCES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--------|
| B402 | C164 | D126 | E606 | B108AP | C414 | D108 | D308AP |
| B406 | D106 | D134 | H100 | C132 | C613 | D110 | E510 |
| B604 | D107 | D310 | | C134 | D102 | D306 | H200 |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 184900 ALLOWANCE FOR DEPLETION

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| C613 | D306 | E510 | | D310 | E120 | E606 | |

ACCOUNT NUMBER AND TITLE: 189000 OTHER GENERAL PROPERTY,
PLANT, AND EQUIPMENT

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|--------|------|
| B402 | C164 | D126 | E606 | B108AP | C613 | D110 | E510 |
| B406 | D106 | D134 | H100 | C132 | C644 | D306 | H200 |
| B604 | D107 | D310 | | C134 | C648 | D308AP | |
| | | | | C414 | D102 | D418 | |
| | | | | C610 | D108 | E502 | |

ACCOUNT NUMBER AND TITLE: 189900 ACCUMULATED DEPRECIATION
ON OTHER GENERAL PROPERTY,
PLANT, AND EQUIPMENT

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| C610 | C644 | D306 | E502 | D310 | E120 | E606 | |
| C613 | C648 | D418 | E510 | | | | |

ACCOUNT NUMBER AND TITLE: 192300 CONTINGENT RECEIVABLE FOR
CAPITAL TRANSFERS

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| D310 | E516 | | | D306 | D581 | | |

ACCOUNT NUMBER AND TITLE: 192500 CAPITAL TRANSFERS
RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| D310 | D581 | | | C196 | D306 | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 199000 OTHER ASSETS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|--------|------|
| B402 | D106 | D134 | H100 | B108AP | C414 | D110 | E510 |
| B406 | D107 | D310 | | C132 | D102 | D306 | H200 |
| B604 | D126 | E606 | | C134 | D108 | D308AP | |

ACCOUNT NUMBER AND TITLE: 199500 GENERAL PROPERTY, PLANT, AND
EQUIPMENT PERMANENTLY
REMOVED BUT NOT YET
DISPOSED

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| C613 | | | | C615 | | | |

ACCOUNT NUMBER AND TITLE: 211000 ACCOUNTS PAYABLE

| DEBIT | | | | CREDIT | | | |
|-------|--------|------|--------|--------|------|------|--------|
| A492 | B135AP | B446 | D308AP | A492R | B406 | B436 | D134 |
| B110 | B137AP | D102 | D506 | A501 | B412 | B444 | D312 |
| B120 | B210 | D110 | D508 | B402 | B416 | C614 | E109 |
| B121 | B408 | D308 | F128 | B403 | B428 | D106 | E204AP |
| | | | | B405 | B430 | D107 | E412 |

ACCOUNT NUMBER AND TITLE: 211200 ACCOUNTS PAYABLE FOR
FEDERAL GOVERNMENT
SPONSORED ENTERPRISE

| DEBIT | | | | CREDIT | | | |
|-------|--------|--------|------|--------|------|--|--|
| B110 | B121 | B137AP | D308 | C609 | D312 | | |
| B120 | B135AP | B408 | | | | | |

ACCOUNT NUMBER AND TITLE: 212000 DISBURSEMENTS IN TRANSIT

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|------|--|
| B110 | D308 | | | B408 | B410 | D312 | |

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 213000 CONTRACT HOLDBACKS

| DEBIT | | | | CREDIT | | | |
|-------|------|--------|--|--------|------|------|------|
| B110 | D102 | D308 | | B402 | D106 | D134 | D508 |
| B408 | D110 | D308AP | | B406 | D107 | D312 | |

ACCOUNT NUMBER AND TITLE: 214000 ACCRUED INTEREST PAYABLE -
NOT OTHERWISE CLASSIFIED

| DEBIT | | | | CREDIT | | | |
|-------|------|--------|------|--------|------|------|------|
| B112 | D102 | D308 | D616 | B416 | D106 | D134 | D612 |
| B440 | D110 | D308AP | | B418 | D107 | D312 | D614 |

ACCOUNT NUMBER AND TITLE: 214100 ACCRUED INTEREST PAYABLE -
LOANS

| DEBIT | | | | CREDIT | | | |
|-------|------|--------|--|--------|------|------|--|
| B112 | D110 | D308AP | | B418 | D107 | D312 | |
| D102 | D308 | | | D106 | D134 | | |

ACCOUNT NUMBER AND TITLE: 214200 ACCRUED INTEREST PAYABLE -
DEBT

| DEBIT | | | | CREDIT | | | |
|-------|------|--------|--|--------|------|------|--|
| B112 | D110 | D308AP | | B418 | D107 | D312 | |
| D102 | D308 | | | D106 | D134 | | |

ACCOUNT NUMBER AND TITLE: 215000 PAYABLE FOR TRANSFERS OF
CURRENTLY INVESTED
BALANCES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| A160 | A430 | A522 | D308 | A163 | A426 | A534 | E610 |
| A167 | A444 | A523 | E514 | A179 | A520 | D312 | |
| A180 | A446 | A526 | | | | | |
| A424 | A454 | A538 | | | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 215500 EXPENDITURE TRANSFERS
PAYABLE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--------|--------|------|------|------|
| A500R | D141 | D308 | F123AP | A500 | D140 | D312 | E610 |
| A504 | D142 | E514 | | | | | |

ACCOUNT NUMBER AND TITLE: 216000 ENTITLEMENT BENEFITS DUE
AND PAYABLE

| DEBIT | | | | CREDIT | | | |
|-------|------|--------|--|--------|------|------|--|
| B110 | D102 | D308 | | B420 | D107 | D312 | |
| B408 | D110 | D308AP | | D106 | D134 | E106 | |

ACCOUNT NUMBER AND TITLE: 217000 SUBSIDY PAYABLE TO THE
FINANCING ACCOUNT

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| B105 | D308 | E514 | | B420 | D312 | E610 | |

ACCOUNT NUMBER AND TITLE: 218000 LOAN GUARANTEE LIABILITY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| B104 | D147 | D308 | E514 | A202AP | C103 | C428 | D580 |
| | | | | A204 | C117 | C438 | E122 |
| | | | | B104AP | C118 | D312 | E610 |

ACCOUNT NUMBER AND TITLE: 219000 OTHER LIABILITIES WITH
RELATED BUDGETARY
OBLIGATIONS

| DEBIT | | | | CREDIT | | | |
|-------|------|--------|--|--------|------|------|--|
| B110 | D102 | D308 | | B402 | D107 | D312 | |
| B408 | D110 | D308AP | | B416 | D112 | E102 | |
| | | | | D106 | D134 | E108 | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 219100 EMPLOYEE HEALTH CARE
LIABILITY INCURRED BUT NOT
REPORTED

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--------|--------|------|------|------|
| D102 | D110 | D308 | D308AP | B402 | D106 | D134 | E102 |
| | | | | B420 | D107 | D312 | |

ACCOUNT NUMBER AND TITLE: 219200 SPECIAL DRAWING RIGHT (SDR)
CERTIFICATES ISSUED TO
FEDERAL RESERVE BANKS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| | | | | D591 | | | |

ACCOUNT NUMBER AND TITLE: 219300 ALLOCATION OF SPECIAL
DRAWING RIGHTS (SDRS)

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--|--|
| D610 | | | | D595 | D608 | | |

ACCOUNT NUMBER AND TITLE: 221000 ACCRUED FUNDED PAYROLL AND
LEAVE

| DEBIT | | | | CREDIT | | | |
|-------|------|--------|--|--------|------|------|--|
| B110 | D102 | D308 | | B402 | D107 | D312 | |
| B408 | D110 | D308AP | | D106 | D134 | E102 | |

ACCOUNT NUMBER AND TITLE: 221100 WITHHOLDINGS PAYABLE

| DEBIT | | | | CREDIT | | | |
|-------|------|--------|--|--------|------|------|--|
| B110 | D102 | D308 | | B402 | D107 | D312 | |
| B408 | D110 | D308AP | | D106 | D134 | E102 | |

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 221300 EMPLOYER CONTRIBUTIONS AND
PAYROLL TAXES PAYABLE

| DEBIT | | | | CREDIT | | | |
|-------|------|--------|--|--------|------|------|--|
| B110 | D102 | D308 | | B402 | D107 | D312 | |
| B408 | D110 | D308AP | | D106 | D134 | E104 | |

ACCOUNT NUMBER AND TITLE: 221500 OTHER POST EMPLOYMENT
BENEFITS DUE AND PAYABLE

| DEBIT | | | | CREDIT | | | |
|-------|------|--------|--|--------|------|------|--|
| B110 | D102 | D308 | | D106 | D134 | E106 | |
| B408 | D110 | D308AP | | D107 | D312 | | |

ACCOUNT NUMBER AND TITLE: 221600 PENSION BENEFITS DUE AND
PAYABLE TO BENEFICIARIES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--------|--------|------|------|--|
| D102 | D110 | D308 | D308AP | D106 | D134 | E106 | |
| | | | | D107 | D312 | | |

ACCOUNT NUMBER AND TITLE: 221700 BENEFIT PREMIUMS PAYABLE TO
CARRIERS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--------|--------|------|------|--|
| D102 | D110 | D308 | D308AP | D106 | D134 | E106 | |
| | | | | D107 | D312 | | |

ACCOUNT NUMBER AND TITLE: 221800 LIFE INSURANCE BENEFITS DUE
AND PAYABLE TO BENEFICIARIES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--------|--------|------|------|--|
| D102 | D110 | D308 | D308AP | D106 | D134 | E106 | |
| | | | | D107 | D312 | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 222000 UNFUNDED LEAVE

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|------|--|
| D308 | E514 | | | B420 | D312 | E610 | |

ACCOUNT NUMBER AND TITLE: 222500 UNFUNDED FECA LIABILITY

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|------|--|
| D308 | E514 | | | B422 | D312 | E610 | |

ACCOUNT NUMBER AND TITLE: 229000 OTHER UNFUNDED EMPLOYMENT
RELATED LIABILITY

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|------|------|
| D308 | E514 | | | B420 | B422 | D312 | E610 |

ACCOUNT NUMBER AND TITLE: 231000 LIABILITY FOR ADVANCES AND
PREPAYMENTS

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

ACCOUNT NUMBER AND TITLE: 232000 OTHER DEFERRED REVENUE

| DEBIT | | | | CREDIT | | | |
|-------|-------|------|------|--------|------|------|--|
| C118 | C426 | D308 | D562 | B432 | B602 | C116 | |
| C424 | C636R | D558 | | B434 | C114 | D312 | |

ACCOUNT NUMBER AND TITLE: 240000 LIABILITY FOR NONFIDUCIARY
DEPOSIT FUNDS AND
UNDEPOSITED COLLECTIONS

| DEBIT | | | | CREDIT | | | |
|-------|-------|------|------|--------|------|------|--|
| B403 | C144R | C605 | D506 | C108 | C417 | C607 | |
| B407 | C417R | C611 | D588 | C144 | C425 | E115 | |
| | | | | C170 | C603 | E205 | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 241000 LIABILITY FOR CLEARING
ACCOUNTS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| D507 | | | | C111 | | | |

ACCOUNT NUMBER AND TITLE: 251000 PRINCIPAL PAYABLE TO THE
BUREAU OF THE FISCAL SERVICE

| DEBIT | | | | CREDIT | | | |
|-------|--------|--------|------|--------|------|------|--|
| B120 | B121AP | B135AP | D308 | A156 | D312 | E610 | |
| B121 | B131 | B137AP | E514 | | | | |

ACCOUNT NUMBER AND TITLE: 251100 CAPITALIZED LOAN INTEREST
PAYABLE - NON-CREDIT REFORM

| DEBIT | | | | CREDIT | | | |
|-------|------|--------|--------|--------|------|--|--|
| B113 | B121 | B135AP | B137AP | A156 | B440 | | |

ACCOUNT NUMBER AND TITLE: 252000 PRINCIPAL PAYABLE TO THE
FEDERAL FINANCING BANK

| DEBIT | | | | CREDIT | | | |
|-------|--------|--------|------|--------|------|------|--|
| B120 | B121AP | B135AP | D308 | A156 | D312 | E610 | |
| B121 | B131 | B137AP | E514 | | | | |

ACCOUNT NUMBER AND TITLE: 253000 SECURITIES ISSUED BY FEDERAL
AGENCIES UNDER GENERAL AND
SPECIAL FINANCING AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|------|------|
| C780 | D308 | | | B123 | B125 | B127 | D312 |

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 253100 DISCOUNT ON SECURITIES ISSUED
BY FEDERAL AGENCIES UNDER
GENERAL AND SPECIAL
FINANCING AUTHORITY

| DEBIT | | | CREDIT | | |
|-------|------|--|--------|--|--|
| B127 | D312 | | D308 | | |

ACCOUNT NUMBER AND TITLE: 253200 PREMIUM ON SECURITIES ISSUED
BY FEDERAL AGENCIES UNDER
GENERAL AND SPECIAL
FINANCING AUTHORITY

| DEBIT | | | CREDIT | | |
|-------|--|--|--------|------|--|
| D308 | | | B125 | D312 | |

ACCOUNT NUMBER AND TITLE: 253300 AMORTIZATION OF DISCOUNT ON
SECURITIES ISSUED BY FEDERAL
AGENCIES UNDER GENERAL AND
SPECIAL FINANCING AUTHORITY

| DEBIT | | | CREDIT | | |
|-------|--|--|--------|------|--|
| D308 | | | D312 | E124 | |

ACCOUNT NUMBER AND TITLE: 253400 AMORTIZATION OF PREMIUM ON
SECURITIES ISSUED BY FEDERAL
AGENCIES UNDER GENERAL AND
SPECIAL FINANCING AUTHORITY

| DEBIT | | | CREDIT | | |
|-------|------|--|--------|--|--|
| D312 | E126 | | D308 | | |

ACCOUNT NUMBER AND TITLE: 254000 PARTICIPATION CERTIFICATES

| DEBIT | | | CREDIT | | |
|-------|--|--|--------|--|--|
| D308 | | | D312 | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 259000 OTHER DEBT

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|--|--|--|
| B122 | D308 | | | D312 | | | |

ACCOUNT NUMBER AND TITLE: 261000 ACTUARIAL PENSION LIABILITY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|------|
| B103 | D570 | E514 | | B420 | D312 | D571 | E610 |
| D308 | E106 | | | | | | |

ACCOUNT NUMBER AND TITLE: 262000 ACTUARIAL HEALTH INSURANCE LIABILITY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|------|
| D308 | D570 | E514 | | B420 | D312 | D571 | E610 |

ACCOUNT NUMBER AND TITLE: 263000 ACTUARIAL LIFE INSURANCE LIABILITY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|------|
| D308 | D570 | E514 | | B420 | D312 | D571 | E610 |

ACCOUNT NUMBER AND TITLE: 265000 ACTUARIAL FECA LIABILITY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| B426R | D308 | E514 | | B426 | D312 | E610 | |

ACCOUNT NUMBER AND TITLE: 266000 ACTUARIAL LIABILITIES FOR FEDERAL INSURANCE AND GUARANTEE PROGRAMS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|------|
| B426R | D308 | E514 | | B420 | B426 | D312 | E610 |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 267000 ACTUARIAL LIABILITIES FOR
TREASURY-MANAGED BENEFIT
PROGRAMS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|------|
| B426R | D308 | E514 | | B420 | B426 | D312 | E610 |

ACCOUNT NUMBER AND TITLE: 269000 OTHER ACTUARIAL LIABILITIES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| B426R | D308 | D570 | E514 | B420 | D312 | E610 | |
| | | | | B426 | D571 | | |

ACCOUNT NUMBER AND TITLE: 291000 PRIOR LIENS OUTSTANDING ON
ACQUIRED COLLATERAL

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| B114 | D308 | E514 | | D312 | D426 | E610 | |

ACCOUNT NUMBER AND TITLE: 292000 CONTINGENT LIABILITIES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--|--|
| B424R | D308 | E514 | | B424 | E610 | | |

ACCOUNT NUMBER AND TITLE: 292200 CONTINGENT LIABILITIES -
FEDERAL GOVERNMENT
SPONSORED ENTERPRISE

| DEBIT | | | | CREDIT | | | |
|-------|-------|--|--|--------|--|--|--|
| B202 | B424R | | | B424 | | | |

ACCOUNT NUMBER AND TITLE: 292300 CONTINGENT LIABILITY FOR
CAPITAL TRANSFERS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--|--|
| E514 | | | | B425 | E610 | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 294000 CAPITAL LEASE LIABILITY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| B110 | B408 | D308 | E514 | B438 | D312 | E610 | |

ACCOUNT NUMBER AND TITLE: 296000 ACCOUNTS PAYABLE FROM
CANCELED APPROPRIATIONS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| D145 | D308 | E514 | | D312 | E610 | F130 | |

ACCOUNT NUMBER AND TITLE: 297000 LIABILITY FOR CAPITAL
TRANSFERS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| B119 | B136 | D308 | E514 | A143 | D312 | E610 | |

ACCOUNT NUMBER AND TITLE: 298000 CUSTODIAL LIABILITY

| DEBIT | | | | CREDIT | | | |
|--------|--------|--------|------|--------|--------|------|--|
| C149AP | C153AP | D422 | F124 | C141AP | C402AP | D312 | |
| C151AP | D308 | D424AP | | C142 | C404 | | |

ACCOUNT NUMBER AND TITLE: 298500 LIABILITY FOR NON-ENTITY
ASSETS NOT REPORTED ON THE
STATEMENT OF CUSTODIAL
ACTIVITY

| DEBIT | | | | CREDIT | | | |
|--------|--------|------|--|--------|--------|--------|--------|
| C149AP | C153AP | F124 | | C145AP | C403AP | C435AP | E516AP |
| C151AP | D420R | F125 | | C147 | C405 | C437 | |
| | | | | C196AP | C420AP | D503AP | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 299000 OTHER LIABILITIES WITHOUT
RELATED BUDGETARY
OBLIGATIONS

| DEBIT | | | | CREDIT | | | |
|-------|-------|------|------|--------|------|------|------|
| A141 | C174R | D308 | E504 | A132 | A189 | C166 | D562 |
| C170 | D112 | D555 | E514 | A134 | B420 | D148 | E610 |
| | | | | A136 | C150 | D312 | |

ACCOUNT NUMBER AND TITLE: 299500 ESTIMATED CLEANUP COST
LIABILITY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| B436 | D308 | D434 | E514 | B420 | D312 | E610 | |

ACCOUNT NUMBER AND TITLE: 310000 UNEXPENDED APPROPRIATIONS -
CUMULATIVE

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F342 | | | | F342 | | | |

ACCOUNT NUMBER AND TITLE: 310100 UNEXPENDED APPROPRIATIONS -
APPROPRIATIONS RECEIVED

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|--------|--------|-------|
| F108 | F148 | F342 | | A104 | A170 | A198 | F108R |
| | | | | A110 | A196AP | A199AP | |
| | | | | A155 | A197 | F107 | |

ACCOUNT NUMBER AND TITLE: 310200 UNEXPENDED APPROPRIATIONS -
TRANSFERS-IN

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|------|------|
| F342 | | | | A408 | A448 | A472 | A506 |
| | | | | A436 | A460 | A480 | |
| | | | | A444 | A467 | A496 | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 310300 UNEXPENDED APPROPRIATIONS -
TRANSFERS-OUT

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|--|--|--|
| A404 | A440 | A476 | A494 | F342 | | | |
| A412 | A464 | A484 | | | | | |
| A432 | A469 | A490 | | | | | |

ACCOUNT NUMBER AND TITLE: 310500 UNEXPENDED APPROPRIATIONS -
PRIOR PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS -
YEARS PRECEDING THE PRIOR
YEAR

| DEBIT | | | | CREDIT | | | |
|-------|--------|--------|--|--------|-------|------|--|
| D304 | D306AP | D308AP | | D310R | D312R | F342 | |

ACCOUNT NUMBER AND TITLE: 310600 UNEXPENDED APPROPRIATIONS -
ADJUSTMENTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--------|--------|--|--|--|
| A112 | A136 | F106 | F122 | F342 | | | |
| A132 | A169 | F120 | F128AP | | | | |

ACCOUNT NUMBER AND TITLE: 310700 UNEXPENDED APPROPRIATIONS -
USED

| DEBIT | | | | CREDIT | | | |
|--------|--------|--------|--------|--------|-------|-------|-------|
| A146AP | B134 | B436AP | D134AP | C132R | C137R | D102R | F128R |
| A514AP | B202AP | B438AP | E102AP | C134R | C138R | D108R | F148R |
| B102AP | B402AP | B604AP | E104AP | C136R | C139R | D110R | F342 |
| B105AP | B406AP | C136AP | E106AP | | | | |
| B106AP | B412AP | C408AP | E108AP | | | | |
| B107AP | B416AP | D106AP | E109AP | | | | |
| B109AP | B418AP | D107AP | E204AP | | | | |
| B122AP | B428AP | D114AP | E412AP | | | | |
| B130AP | B430AP | D126AP | | | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 310800 UNEXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS
DUE TO CORRECTIONS OF ERRORS

| DEBIT | | | | CREDIT | | | |
|-------|--------|--------|--|--------|-------|------|--|
| D304 | D306AP | D308AP | | D310R | D312R | F342 | |

ACCOUNT NUMBER AND TITLE: 310900 UNEXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS
DUE TO CHANGES IN
ACCOUNTING PRINCIPLES

| DEBIT | | | | CREDIT | | | |
|-------|--------|--------|--|--------|-------|------|--|
| D302 | D306AP | D308AP | | D310R | D312R | F342 | |

ACCOUNT NUMBER AND TITLE: 331000 CUMULATIVE RESULTS OF
OPERATIONS

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| F336 | F340 | | | F336 | F338 | | |

ACCOUNT NUMBER AND TITLE: 340000 FIDUCIARY NET ASSETS

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| H300 | H312 | | | H301 | H310 | | |

ACCOUNT NUMBER AND TITLE: 341000 CONTRIBUTIONS TO FIDUCIARY
NET ASSETS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| H310 | | | | H100 | | | |

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 342000 WITHDRAWALS OR
DISTRIBUTIONS OF FIDUCIARY
NET ASSETS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| H200 | | | | H312 | | | |

ACCOUNT NUMBER AND TITLE: 403200 ESTIMATED INDEFINITE
CONTRACT AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--|--|
| A176 | | | | A168 | F112 | | |

ACCOUNT NUMBER AND TITLE: 403400 ANTICIPATED ADJUSTMENTS TO
CONTRACT AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|-------|------|--|--------|------|--|--|
| A172 | A178R | F114 | | A178 | F118 | | |

ACCOUNT NUMBER AND TITLE: 404200 ESTIMATED INDEFINITE
BORROWING AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--|--|
| A162 | | | | A154 | F112 | | |

ACCOUNT NUMBER AND TITLE: 404400 ANTICIPATED REDUCTIONS TO
BORROWING AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--|--|
| A158 | A159 | F114 | | A164 | F118 | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 404700 ANTICIPATED TRANSFERS TO THE
GENERAL FUND OF THE
TREASURY - CURRENT-YEAR
AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| B119 | B120 | B136 | F114 | A142 | A143 | F118 | |

ACCOUNT NUMBER AND TITLE: 404800 ANTICIPATED TRANSFERS TO THE
GENERAL FUND OF THE
TREASURY - PRIOR-YEAR
BALANCES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| B119 | B120 | B136 | F114 | A142 | A143 | F113 | |

ACCOUNT NUMBER AND TITLE: 405000 ANTICIPATED REDUCTIONS TO
APPROPRIATIONS BY OFFSETTING
COLLECTIONS OR RECEIPTS

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|--|--|--|
| C205 | F112 | | | A213 | | | |

ACCOUNT NUMBER AND TITLE: 406000 ANTICIPATED COLLECTIONS
FROM NON-FEDERAL SOURCES

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|------|--------|
| A140 | F116 | | | C107 | C154 | C616 | C646 |
| | | | | C109 | C609 | C626 | D108 |
| | | | | C116 | C612 | C628 | D308AP |
| | | | | C117 | C614 | C640 | F112 |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 407000 ANTICIPATED COLLECTIONS
FROM FEDERAL SOURCES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--------|
| A140 | C604 | F116 | | C101 | C412 | C608 | D308AP |
| | | | | C103 | C415 | C618 | F112 |
| | | | | C106 | C416 | C646 | |
| | | | | C109 | C602 | C648 | |
| | | | | C124 | C606 | D108 | |

ACCOUNT NUMBER AND TITLE: 408100 AMOUNTS APPROPRIATED FROM
A SPECIFIC TREASURY-MANAGED
TRUST FUND TAFS - RECEIVABLE -
TRANSFERRED

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|-------|--|--|
| A542 | F374 | | | A540 | F374R | | |

ACCOUNT NUMBER AND TITLE: 408200 ALLOCATIONS OF REALIZED
AUTHORITY - TO BE
TRANSFERRED FROM INVESTED
BALANCES - TRANSFERRED

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|--|--|--|
| A542 | F376 | | | A540 | | | |

ACCOUNT NUMBER AND TITLE: 408300 TRANSFERS - CURRENT-YEAR
AUTHORITY - RECEIVABLE -
TRANSFERRED

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|-------|--|--|
| A542 | F378 | | | A540 | F378R | | |

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 411100 DEBT LIQUIDATION
APPROPRIATIONS

| DEBIT | | | | CREDIT | | | |
|-------|--------|-------|--|--------|------|------|--|
| A104 | A197AP | F108R | | A199 | F108 | F302 | |
| A196 | A199R | | | | | | |

ACCOUNT NUMBER AND TITLE: 411200 LIQUIDATION OF DEFICIENCY -
APPROPRIATIONS

| DEBIT | | | | CREDIT | | | |
|-------|------|--------|-------|--------|------|--|--|
| A104 | A196 | A197AP | A199R | A199 | F302 | | |

ACCOUNT NUMBER AND TITLE: 411300 APPROPRIATED RECEIPTS
DERIVED FROM UNAVAILABLE
TRUST OR SPECIAL FUND
RECEIPTS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| A184 | | | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 411400 APPROPRIATED RECEIPTS
DERIVED FROM AVAILABLE
TRUST OR SPECIAL FUND
RECEIPTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|--------|--------|------|
| A186 | C114 | C606 | C750 | B124AP | B128AP | B162AP | D438 |
| A188 | C124 | C608 | C752 | B126 | B129 | B163AP | F302 |
| A195 | C172 | C618 | C754 | B126AP | B160AP | C604 | |
| A212 | C176 | C622 | E113 | | | | |
| A250 | C190 | C624 | | | | | |
| A510 | C602 | C636 | | | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 411500 LOAN SUBSIDY APPROPRIATION

| DEBIT | | | | CREDIT | | | |
|-------|------|--------|-------|--------|------|--|--|
| A104 | A196 | A197AP | A199R | A199 | F302 | | |

ACCOUNT NUMBER AND TITLE: 411600 DEBT FORGIVENESS APPROPRIATION

| DEBIT | | | | CREDIT | | | |
|-------|------|--------|-------|--------|------|--|--|
| A104 | A196 | A197AP | A199R | A199 | F302 | | |

ACCOUNT NUMBER AND TITLE: 411700 LOAN ADMINISTRATIVE EXPENSE APPROPRIATION

| DEBIT | | | | CREDIT | | | |
|-------|------|--------|-------|--------|------|--|--|
| A104 | A196 | A197AP | A199R | A199 | F302 | | |

ACCOUNT NUMBER AND TITLE: 411800 REESTIMATED LOAN SUBSIDY APPROPRIATION

| DEBIT | | | | CREDIT | | | |
|-------|-------|--|--|--------|------|--|--|
| A104 | F108R | | | F108 | F302 | | |

ACCOUNT NUMBER AND TITLE: 411900 OTHER APPROPRIATIONS REALIZED

| DEBIT | | | | CREDIT | | | |
|-------|--------|-------|--|--------|------|------|--|
| A104 | A196 | A199R | | A125 | F108 | F302 | |
| A155 | A197AP | F108R | | A199 | F148 | | |

ACCOUNT NUMBER AND TITLE: 412000 ANTICIPATED INDEFINITE APPROPRIATIONS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|--------|------|------|
| A102 | C604 | F116 | | A104 | A197AP | C124 | C608 |
| | | | | A186 | A202 | C602 | C618 |
| | | | | A196 | A212 | C606 | F112 |

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

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

ACCOUNT NUMBER AND TITLE: 412100 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS
RECLASSIFIED - RECEIVABLE -
CANCELLATION

| DEBIT | | | | CREDIT | | | |
|-------|--------|--|--|--------|--|--|--|
| A519 | F123AP | | | F369 | | | |

ACCOUNT NUMBER AND TITLE: 412300 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS
RECLASSIFIED - RECEIVABLE -
TEMPORARY REDUCTION

| DEBIT | | | | CREDIT | | | |
|--------|------|--|--|--------|--|--|--|
| A135AP | A518 | | | F366 | | | |

ACCOUNT NUMBER AND TITLE: 412400 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS
RECLASSIFIED - PAYABLE -
TEMPORARY
REDUCTION/CANCELLATION

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| F360 | F368 | | | A522 | A523 | | |

ACCOUNT NUMBER AND TITLE: 412500 LOAN MODIFICATION
ADJUSTMENT TRANSFER
APPROPRIATION

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| A202 | | | | F302 | | | |

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 412600 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|-------|------|-------|--|--------|------|--------|------|
| A173 | A516 | F374R | | A135AP | A518 | A524 | F374 |
| | | | | A175 | A519 | F123AP | |

ACCOUNT NUMBER AND TITLE: 412700 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
PAYABLE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|--|--|--|
| A522 | A523 | A526 | | A520 | | | |

ACCOUNT NUMBER AND TITLE: 412800 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
TRANSFERS-IN

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|------|--|
| A524 | A528 | | | A135AP | A518 | F302 | |

ACCOUNT NUMBER AND TITLE: 412900 AMOUNTS APPROPRIATED FROM
SPECIFIC INVESTED TAFS -
TRANSFERS-OUT

| DEBIT | | | | CREDIT | | | |
|-------|-------|------|------|--------|------|--|--|
| A522 | A530R | A531 | F302 | A526 | A530 | | |

ACCOUNT NUMBER AND TITLE: 413000 APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY
WITHDRAWN

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F302 | | | | A169 | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 413100 CURRENT-YEAR CONTRACT
AUTHORITY REALIZED

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|--|--|--|
| A166 | A168 | F112 | | F304 | | | |

ACCOUNT NUMBER AND TITLE: 413200 SUBSTITUTION OF CONTRACT
AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|--|--|--|
| A187 | F304 | | | A704 | | | |

ACCOUNT NUMBER AND TITLE: 413300 DECREASES TO INDEFINITE
CONTRACT AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|------|--|
| F304 | | | | A172 | A174 | F113 | |

ACCOUNT NUMBER AND TITLE: 413400 CONTRACT AUTHORITY
WITHDRAWN

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F304 | | | | D136 | | | |

ACCOUNT NUMBER AND TITLE: 413500 CONTRACT AUTHORITY
LIQUIDATED

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|------|------|
| A169 | F304 | | | A170 | A171 | A175 | A187 |

ACCOUNT NUMBER AND TITLE: 413600 CONTRACT AUTHORITY TO BE
LIQUIDATED BY TRUST FUNDS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| A175 | | | | A173 | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 413700 TRANSFERS OF CONTRACT
AUTHORITY - ALLOCATION

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| A177 | F393 | | | A179 | F392 | | |

ACCOUNT NUMBER AND TITLE: 413800 APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|--|--|--|
| A170 | A171 | A175 | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 413900 CONTRACT AUTHORITY CARRIED
FORWARD

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F304 | | | | F304 | | | |

ACCOUNT NUMBER AND TITLE: 414000 SUBSTITUTION OF BORROWING
AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--|--|
| F306 | | | | A155 | A159 | | |

ACCOUNT NUMBER AND TITLE: 414100 CURRENT-YEAR BORROWING
AUTHORITY REALIZED

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|--|--|--|
| A152 | A154 | F112 | | F306 | | | |

ACCOUNT NUMBER AND TITLE: 414200 ACTUAL REPAYMENT OF
BORROWING AUTHORITY
CONVERTED TO CASH

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--------|--------|
| F302 | | | | B120 | B121 | B135AP | B137AP |

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

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

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

ACCOUNT NUMBER AND TITLE: 414300 CURRENT-YEAR DECREASES TO INDEFINITE BORROWING AUTHORITY REALIZED

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|------|--|
| F306 | | | | A148 | A158 | F113 | |

ACCOUNT NUMBER AND TITLE: 414400 BORROWING AUTHORITY WITHDRAWN

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F306 | | | | D138 | | | |

ACCOUNT NUMBER AND TITLE: 414500 BORROWING AUTHORITY CONVERTED TO CASH

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F306 | | | | A156 | | | |

ACCOUNT NUMBER AND TITLE: 414600 ACTUAL REPAYMENTS OF DEBT, CURRENT-YEAR AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--------|--------|--|
| F302 | | | | B120 | B121AP | B135AP | |
| | | | | B121 | B131 | B137AP | |

ACCOUNT NUMBER AND TITLE: 414700 ACTUAL REPAYMENTS OF DEBT, PRIOR-YEAR BALANCES

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--------|--------|--|
| F302 | | | | B120 | B121AP | B135AP | |
| | | | | B121 | B131 | B137AP | |

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 414800 RESOURCES REALIZED FROM
BORROWING AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| A156 | | | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 414900 BORROWING AUTHORITY
CARRIED FORWARD

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F306 | | | | F306 | | | |

ACCOUNT NUMBER AND TITLE: 415000 REAPPROPRIATIONS -
TRANSFERS-IN

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| A110 | | | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 415100 ACTUAL CAPITAL TRANSFERS TO
THE GENERAL FUND OF THE
TREASURY, CURRENT-YEAR
AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|------|--|
| F302 | | | | B119 | B136 | B139 | |

ACCOUNT NUMBER AND TITLE: 415200 ACTUAL CAPITAL TRANSFERS TO
THE GENERAL FUND OF THE
TREASURY, PRIOR-YEAR
BALANCES

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|------|--|
| F302 | | | | B119 | B136 | B139 | |

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 415300 TRANSFERS OF CONTRACT
AUTHORITY - NONALLOCATION

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--|--|
| A161 | A167 | F305 | | A163 | A165 | | |

ACCOUNT NUMBER AND TITLE: 415400 APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY -
NONALLOCATION -
TRANSFERRED

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--|--|
| A160 | | | | A157 | F305 | | |

ACCOUNT NUMBER AND TITLE: 415500 APPROPRIATION TO LIQUIDATE
CONTRACT AUTHORITY -
ALLOCATION - TRANSFERRED

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| A180 | F392 | | | A181 | F393 | | |

ACCOUNT NUMBER AND TITLE: 415700 AUTHORITY MADE AVAILABLE
FROM RECEIPT OR
APPROPRIATION BALANCES
PREVIOUSLY PRECLUDED FROM
OBLIGATION

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|------|--|
| A192 | | | | F132 | F316 | F354 | |

ACCOUNT NUMBER AND TITLE: 415800 AUTHORITY MADE AVAILABLE
FROM OFFSETTING COLLECTION
BALANCES PREVIOUSLY
PRECLUDED FROM OBLIGATION

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|------|--|
| A194 | | | | F134 | F318 | F356 | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 416000 ANTICIPATED TRANSFERS -
CURRENT-YEAR AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| A468 | A476 | A478 | | A470 | A474 | F104 | |
| | | | | A472 | A532 | | |

ACCOUNT NUMBER AND TITLE: 416500 ALLOCATIONS OF AUTHORITY -
ANTICIPATED FROM INVESTED
BALANCES

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--|--|
| A402 | | | | A416 | F104 | | |

ACCOUNT NUMBER AND TITLE: 416600 ALLOCATIONS OF REALIZED
AUTHORITY - TO BE
TRANSFERRED FROM INVESTED
BALANCES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| A416 | A424 | A430 | | A135AP | A422 | F376 | |
| | | | | A420 | A426 | | |

ACCOUNT NUMBER AND TITLE: 416700 ALLOCATIONS OF REALIZED
AUTHORITY - TRANSFERRED
FROM INVESTED BALANCES

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--|--|
| A420 | | | | A430 | F302 | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 416800 ALLOCATIONS OF REALIZED
AUTHORITY RECLASSIFIED -
AUTHORITY TO BE TRANSFERRED
FROM INVESTED BALANCES -
TEMPORARY REDUCTION

| DEBIT | | | | CREDIT | | | |
|--------|------|------|--|--------|------|--|--|
| A135AP | A422 | F364 | | A424 | F362 | | |

ACCOUNT NUMBER AND TITLE: 417000 TRANSFERS - CURRENT-YEAR
AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| A157 | A474 | A482 | | A160 | A478 | A486 | |
| A472 | A480 | | | A476 | A484 | F302 | |

ACCOUNT NUMBER AND TITLE: 417100 NONALLOCATION TRANSFERS OF
INVESTED BALANCES -
RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|-------|-------|--|--|--------|------|--|--|
| A532 | F378R | | | A536 | F378 | | |

ACCOUNT NUMBER AND TITLE: 417200 NONALLOCATION TRANSFERS OF
INVESTED BALANCES - PAYABLE

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|--|--|--|
| A522 | A538 | | | A534 | | | |

ACCOUNT NUMBER AND TITLE: 417300 NONALLOCATION TRANSFERS OF
INVESTED BALANCES -
TRANSFERRED

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--|--|
| A536 | | | | A538 | F302 | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 417500 ALLOCATION TRANSFERS OF
CURRENT-YEAR AUTHORITY FOR
NONINVESTED ACCOUNTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| A181 | A446 | A450 | A474 | A180 | A406 | A442 | A478 |
| A444 | A448 | A472 | | A404 | A440 | A476 | F302 |

ACCOUNT NUMBER AND TITLE: 417600 ALLOCATION TRANSFERS OF
PRIOR-YEAR BALANCES

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

ACCOUNT NUMBER AND TITLE: 418000 ANTICIPATED TRANSFERS -
PRIOR-YEAR BALANCES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|------|
| A468 | A476 | A478 | | A470 | A472 | A474 | F104 |

ACCOUNT NUMBER AND TITLE: 418300 ANTICIPATED BALANCE
TRANSFERS - UNOBLIGATED
BALANCES - LEGISLATIVE
CHANGE OF PURPOSE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|------|
| A468 | A476 | A478 | | A470 | A472 | A474 | F104 |

ACCOUNT NUMBER AND TITLE: 419000 TRANSFERS - PRIOR-YEAR
BALANCES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| A472 | A474 | A480 | A482 | A476 | A484 | F302 | |
| | | | | A478 | A486 | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 419100 BALANCE TRANSFERS -
EXTENSION OF AVAILABILITY
OTHER THAN REAPPROPRIATIONS

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|------|--|
| A460 | A462 | | | A464 | A466 | F302 | |

ACCOUNT NUMBER AND TITLE: 419200 BALANCE TRANSFERS -
UNEXPIRED TO EXPIRED

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|------|--|
| A408 | A410 | | | A412 | A414 | F302 | |

ACCOUNT NUMBER AND TITLE: 419300 BALANCE TRANSFERS -
UNOBLIGATED BALANCES -
LEGISLATIVE CHANGE OF
PURPOSE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| A472 | A474 | A480 | A482 | A476 | A484 | F302 | |
| | | | | A478 | A486 | | |

ACCOUNT NUMBER AND TITLE: 419500 TRANSFER OF OBLIGATED
BALANCES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| A492R | A506 | A540 | A550 | A488 | A494 | A548 | |
| A496 | A508 | A544 | A552 | A490 | A542 | A554 | |
| | | | | A492 | A546 | F302 | |

ACCOUNT NUMBER AND TITLE: 419600 BALANCE TRANSFERS-IN -
EXPIRED TO EXPIRED

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| A467 | | | | F302 | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 419700 BALANCE TRANSFERS-OUT -
EXPIRED TO EXPIRED

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F302 | | | | A469 | | | |

ACCOUNT NUMBER AND TITLE: 419900 TRANSFER OF EXPIRED
EXPENDITURE TRANSFERS -
RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|-------|--|--|
| A458 | F372 | | | A456 | F372R | | |

ACCOUNT NUMBER AND TITLE: 420100 TOTAL ACTUAL RESOURCES -
COLLECTED

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|------|------|
| F302 | | | | F301AP | F302 | F314 | F390 |

ACCOUNT NUMBER AND TITLE: 420800 ADJUSTMENT TO TOTAL
RESOURCES - DISPOSITION OF
CANCELED PAYABLES

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F302 | | | | D145 | | | |

ACCOUNT NUMBER AND TITLE: 421000 ANTICIPATED REIMBURSEMENTS
AND OTHER INCOME

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|------|--|
| A702 | F116 | | | A706 | C182 | F112 | |
| | | | | A708 | C650 | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 421200 LIQUIDATION OF DEFICIENCY -
OFFSETTING COLLECTIONS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| C110 | | | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 421500 ANTICIPATED EXPENDITURE
TRANSFERS FROM TRUST FUNDS

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| A114 | F116 | | | A498 | F112 | | |

ACCOUNT NUMBER AND TITLE: 422100 UNFILLED CUSTOMER ORDERS
WITHOUT ADVANCE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|-------|--------|------|------|------|
| A704 | A706 | C101 | F380R | A714 | C103 | C430 | F380 |
| | | | | A715 | C182 | F109 | |

ACCOUNT NUMBER AND TITLE: 422200 UNFILLED CUSTOMER ORDERS
WITH ADVANCE

| DEBIT | | | | CREDIT | | | |
|-------|------|-------|--|--------|------|------|------|
| A704 | C182 | F382R | | A710 | B610 | F110 | F382 |

ACCOUNT NUMBER AND TITLE: 422500 EXPENDITURE TRANSFERS FROM
TRUST FUNDS - RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|-------|------|-------|-------|--------|-------|------|--|
| A498 | D144 | F372R | F384R | A499 | D144R | F384 | |
| | | | | A502 | F372 | | |

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

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

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

ACCOUNT NUMBER AND TITLE: 423000 UNFILLED CUSTOMER ORDERS
WITHOUT ADVANCE -
TRANSFERRED

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|-------|--|--|
| A546 | F380 | | | A544 | F380R | | |

ACCOUNT NUMBER AND TITLE: 423100 UNFILLED CUSTOMER ORDERS
WITH ADVANCE - TRANSFERRED

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|-------|--|--|
| A554 | F382 | | | A552 | F382R | | |

ACCOUNT NUMBER AND TITLE: 423200 APPROPRIATION TRUST FUND
EXPENDITURE TRANSFERS -
RECEIVABLE - TRANSFERRED

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|-------|--|--|
| A542 | F384 | | | A540 | F384R | | |

ACCOUNT NUMBER AND TITLE: 423300 REIMBURSEMENTS AND OTHER
INCOME EARNED - RECEIVABLE -
TRANSFERRED

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|-------|--|--|
| A542 | F386 | | | A540 | F386R | | |

ACCOUNT NUMBER AND TITLE: 423400 OTHER FEDERAL RECEIVABLES -
TRANSFERRED

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|-------|--|--|
| A542 | F388 | | | A540 | F388R | | |

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 424000 APPROPRIATIONS REDUCED BY
OFFSETTING COLLECTIONS OR
RECEIPTS - COLLECTED

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F148 | | | | C205 | | | |

ACCOUNT NUMBER AND TITLE: 425100 REIMBURSEMENTS AND OTHER
INCOME EARNED - RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|-------|--------|------|------|------|
| A714 | A715 | C430 | F386R | C185 | C186 | F144 | F386 |

ACCOUNT NUMBER AND TITLE: 425200 REIMBURSEMENTS AND OTHER
INCOME EARNED - COLLECTED

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|--|--|--|
| A251 | A710 | C186 | | F302 | | | |
| A708 | C185 | C753 | | | | | |

ACCOUNT NUMBER AND TITLE: 425300 PRIOR-YEAR UNFILLED
CUSTOMER ORDERS WITH
ADVANCE - REFUNDS PAID

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| B610 | | | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 425500 EXPENDITURE TRANSFERS FROM
TRUST FUNDS - COLLECTED

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| A502 | | | | F302 | | | |

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 426000 ACTUAL COLLECTIONS OF
"GOVERNMENTAL-TYPE" FEES

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| C107 | C109 | | | C110 | F302 | | |

ACCOUNT NUMBER AND TITLE: 426100 ACTUAL COLLECTIONS OF
BUSINESS-TYPE FEES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|--|--|
| C107 | C109 | C116 | C117 | C110 | F302 | | |

ACCOUNT NUMBER AND TITLE: 426200 ACTUAL COLLECTIONS OF LOAN
PRINCIPAL

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|--|--|--|
| C107 | C109 | | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 426300 ACTUAL COLLECTIONS OF LOAN
INTEREST

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|--|--|--|
| C107 | C109 | C154 | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 426400 ACTUAL COLLECTIONS OF RENT

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| C109 | | | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 426500 ACTUAL COLLECTIONS FROM
SALE OF FORECLOSED PROPERTY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|--|--|--|
| C109 | C614 | C628 | | F302 | | | |
| C612 | C616 | | | | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 426600 OTHER ACTUAL BUSINESS-TYPE
COLLECTIONS FROM NON-
FEDERAL SOURCES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| C107 | C127 | C601 | C640 | A710 | B446 | C419 | |
| C109 | C148 | C609 | C646 | B210 | C110 | F302 | |
| C113 | C157 | C626 | D616 | | | | |
| C115 | C158 | C630 | | | | | |
| C119 | C423 | C632 | | | | | |
| C126 | C600 | C634 | | | | | |

ACCOUNT NUMBER AND TITLE: 426700 OTHER ACTUAL
"GOVERNMENTAL-TYPE"
COLLECTIONS FROM NON-
FEDERAL SOURCES

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|------|--|
| C107 | C109 | | | B118 | C110 | F302 | |

ACCOUNT NUMBER AND TITLE: 427100 ACTUAL PROGRAM FUND
SUBSIDY COLLECTED

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|--|--|--|
| C103 | C106 | | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 427300 INTEREST COLLECTED FROM
TREASURY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|--------|--------|------|
| C107 | C140 | C606 | C702 | B124AP | B129 | B163AP | F302 |
| C109 | C204 | C608 | C706 | B126 | B160AP | C604 | |
| C124 | C602 | C618 | C784 | B126AP | B162 | C704 | |
| | | | | B128AP | B162AP | C708 | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 427500 ACTUAL COLLECTIONS FROM
LIQUIDATING FUND

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| | | | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 427600 ACTUAL COLLECTIONS FROM
FINANCING FUND

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|--|--|--|
| C107 | C109 | | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 427700 OTHER ACTUAL COLLECTIONS -
FEDERAL

| DEBIT | | | | CREDIT | | | |
|--------|------|------|------|--------|------|--|--|
| B121AP | C107 | C140 | C647 | C110 | F302 | | |
| B135 | C109 | C646 | | | | | |

ACCOUNT NUMBER AND TITLE: 428300 INTEREST RECEIVABLE FROM
TREASURY

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| C416 | | | | C140 | | | |

ACCOUNT NUMBER AND TITLE: 428500 RECEIVABLE FROM THE
LIQUIDATING FUND

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| C412 | | | | | | | |

ACCOUNT NUMBER AND TITLE: 428700 OTHER FEDERAL RECEIVABLES

| DEBIT | | | | CREDIT | | | |
|-------|------|-------|--|--------|------|------|--|
| C415 | C648 | F388R | | C140 | C647 | F388 | |
| C416 | C650 | | | | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 429000 AMORTIZATION OF INVESTMENTS
IN U.S. TREASURY ZERO COUPON
BONDS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| E113 | | | | F302 | | | |

ACCOUNT NUMBER AND TITLE: 429500 ADJUSTMENTS TO THE
EXCHANGE STABILIZATION FUND

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| D575 | D592 | D604 | | D573 | D594 | D606 | |
| D591 | D595 | | | | | | |

ACCOUNT NUMBER AND TITLE: 431000 ANTICIPATED RECOVERIES OF
PRIOR-YEAR OBLIGATIONS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--------|------|
| A138 | A140 | F116 | | C130 | C136 | D134 | F112 |
| | | | | C132 | D110 | D308AP | |

ACCOUNT NUMBER AND TITLE: 432000 ADJUSTMENTS FOR CHANGES IN
PRIOR-YEAR ALLOCATIONS OF
BUDGETARY RESOURCES

| DEBIT | | | | CREDIT | | | |
|-------|-------|------|--|--------|------|------|--|
| D140 | D144R | F334 | | D142 | D144 | F334 | |

ACCOUNT NUMBER AND TITLE: 435000 CANCELED AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--------|--|--|
| D145 | | | | F120 | F128AP | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 435100 PARTIAL OR EARLY
CANCELLATION OF AUTHORITY

| DEBIT | | | | CREDIT | | | |
|--------|------|--|--|--------|--------|--|--|
| F301AP | F390 | | | F122 | F128AP | | |

ACCOUNT NUMBER AND TITLE: 435500 CANCELLATION OF
APPROPRIATION FROM
UNAVAILABLE RECEIPTS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F302 | | | | F146 | | | |

ACCOUNT NUMBER AND TITLE: 435600 CANCELLATION OF
APPROPRIATION FROM INVESTED
BALANCES

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F302 | | | | F121 | | | |

ACCOUNT NUMBER AND TITLE: 435700 CANCELLATION OF
APPROPRIATED AMOUNTS
RECEIVABLE FROM INVESTED
TRUST OR SPECIAL FUNDS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--------|------|--|
| F369 | | | | A519AP | D141AP | F123 | |

ACCOUNT NUMBER AND TITLE: 436000 APPROPRIATION PURPOSE
FULFILLED - BALANCE NOT
AVAILABLE

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| | | | | F147 | | | |

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 437000 OFFSET TO APPROPRIATION
REALIZED FOR REDEMPTION OF
TREASURY SECURITIES

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F302 | | | | C780 | | | |

ACCOUNT NUMBER AND TITLE: 438200 TEMPORARY REDUCTION - NEW
BUDGET AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|--|--|--|
| F360 | F362 | F366 | | A135 | | | |

ACCOUNT NUMBER AND TITLE: 438300 TEMPORARY REDUCTION - PRIOR-
YEAR BALANCES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|--|--|--|
| F360 | F362 | F366 | | A135 | | | |

ACCOUNT NUMBER AND TITLE: 438400 TEMPORARY
REDUCTION/CANCELLATION
RETURNED BY APPROPRIATION

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|------|------|
| A108 | | | | F360 | F364 | F368 | F369 |

ACCOUNT NUMBER AND TITLE: 438700 TEMPORARY REDUCTION OF
APPROPRIATION FROM
UNAVAILABLE RECEIPTS, NEW
BUDGET AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F302 | | | | A189 | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 438800 TEMPORARY REDUCTION OF
APPROPRIATION FROM
UNAVAILABLE RECEIPTS, PRIOR-
YEAR BALANCES

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F302 | | | | A189 | | | |

ACCOUNT NUMBER AND TITLE: 439000 REAPPROPRIATIONS -
TRANSFERS-OUT

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F302 | | | | A112 | | | |

ACCOUNT NUMBER AND TITLE: 439100 ADJUSTMENTS TO INDEFINITE
APPROPRIATIONS

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|--|--|--|
| F107 | F302 | | | F106 | | | |

ACCOUNT NUMBER AND TITLE: 439200 PERMANENT REDUCTION - NEW
BUDGET AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--------|--|
| F302 | F304 | F306 | | A131 | A133 | A136 | |
| | | | | A132 | A134 | A185AP | |

ACCOUNT NUMBER AND TITLE: 439300 PERMANENT REDUCTION - PRIOR-
YEAR BALANCES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--------|--|
| F302 | F304 | F306 | | A131 | A133 | A136 | |
| | | | | A132 | A134 | A185AP | |

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 439400 RECEIPTS UNAVAILABLE FOR
OBLIGATION UPON COLLECTION

| DEBIT | | | | CREDIT | | | |
|-------|--------|--------|--------|--------|------|------|------|
| A190 | B124AP | B128AP | B162AP | A108 | A531 | C608 | C752 |
| A520 | B126 | B129 | B163AP | A188 | C114 | C618 | C754 |
| A530 | B126AP | B160AP | C604 | A195 | C124 | C622 | E113 |
| | | | | A250 | C602 | C624 | F359 |
| | | | | A530R | C606 | C750 | |

ACCOUNT NUMBER AND TITLE: 439500 AUTHORITY UNAVAILABLE FOR
OBLIGATION PURSUANT TO
PUBLIC LAW - TEMPORARY

| DEBIT | | | | CREDIT | | | |
|-------|-------|-------|------|--------|--|--|--|
| A128R | A197R | A198R | F126 | A128 | | | |

ACCOUNT NUMBER AND TITLE: 439600 SPECIAL AND TRUST FUND
REFUNDS AND RECOVERIES
TEMPORARILY UNAVAILABLE -
RECEIPTS UNAVAILABLE FOR
OBLIGATION UPON COLLECTION

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F359 | | | | A130 | | | |

ACCOUNT NUMBER AND TITLE: 439700 RECEIPTS AND APPROPRIATIONS
TEMPORARILY PRECLUDED FROM
OBLIGATION

| DEBIT | | | | CREDIT | | | |
|--------|--------|--------|------|--------|------|------|--|
| B124AP | B128AP | B162AP | F316 | A127 | F334 | F358 | |
| B126 | B129 | B163AP | F334 | | | | |
| B126AP | B160AP | F132 | F354 | | | | |

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

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

SUPPLEMENT

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

ACCOUNT NUMBER AND TITLE: 439701 UNOBLIGATED BALANCES OF RECEIPTS AND APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| | | | | A124 | | | |

ACCOUNT NUMBER AND TITLE: 439800 OFFSETTING COLLECTIONS TEMPORARILY PRECLUDED FROM OBLIGATION

| DEBIT | | | | CREDIT | | | |
|--------|--------|--------|------|--------|------|--|--|
| B124AP | B128AP | B162AP | F318 | A129 | E113 | | |
| B126 | B129 | B163AP | F356 | | | | |
| B126AP | B160AP | F134 | | | | | |

ACCOUNT NUMBER AND TITLE: 439900 SPECIAL AND TRUST FUND REFUNDS AND RECOVERIES TEMPORARILY UNAVAILABLE - RECEIPTS AND APPROPRIATIONS TEMPORARILY PRECLUDED FROM OBLIGATION

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F358 | | | | A139 | | | |

ACCOUNT NUMBER AND TITLE: 442000 UNAPPORTIONED AUTHORITY - PENDING RESCISSION

| DEBIT | | | | CREDIT | | | |
|-------|-------|------|------|--------|--|--|--|
| A136 | A137R | F308 | F312 | A137 | | | |

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

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

ACCOUNT NUMBER AND TITLE: 443000 UNAPPORTIONED AUTHORITY -
OMB DEFERRAL

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|--|--|--|
| A126R | F308 | F312 | | A126 | | | |

ACCOUNT NUMBER AND TITLE: 445000 UNAPPORTIONED AUTHORITY

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

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 451000 APPORTIONMENTS

| DEBIT | | | | CREDIT | | | |
|-------|--------|--------|--------|--------|--------|--------|--------|
| A120 | A499 | B129 | C708 | A116 | C114AP | C602 | C702 |
| A135 | A500 | B137 | D141AP | A122 | C116AP | C602AP | C702AP |
| A163 | A512 | B138 | F106 | A177 | C124 | C606 | C704AP |
| A165 | A514 | B160AP | F108 | A186AP | C124AP | C606AP | C706 |
| A179 | A519AP | B162 | F112 | A212AP | C130AP | C608 | C706AP |
| A404 | A534 | B162AP | F113 | A500R | C132AP | C612AP | C708AP |
| A406 | A712R | B163AP | F121 | A706AP | C136AP | C614AP | D108AP |
| A412 | B107 | B416 | F122 | A708AP | C154AP | C616AP | D110AP |
| A414 | B121AP | C106AP | F123 | B126AP | C182AP | C618 | D134AP |
| A426 | B124AP | C604 | F128AP | B162AP | C204 | C618AP | F107 |
| A430 | B126 | C604R | F147 | C106AP | C204AP | C626AP | F108R |
| A440 | B126AP | C608R | F308 | C107AP | C412AP | C640AP | |
| A442 | B128AP | C704 | F312 | C109AP | C416AP | C650AP | |

ACCOUNT NUMBER AND TITLE: 459000 APPORTIONMENTS - ANTICIPATED
RESOURCES - PROGRAMS
SUBJECT TO APPORTIONMENT

| DEBIT | | | | CREDIT | | | |
|--------|--------|--------|--------|--------|-------|-------|-------|
| A122 | C114AP | C416AP | C702AP | A118 | A712R | C604R | C608R |
| A186AP | C116AP | C602AP | C704AP | | | | |
| A212AP | C124AP | C606AP | C706AP | | | | |
| A706AP | C130AP | C612AP | C708AP | | | | |
| A708AP | C132AP | C614AP | D108AP | | | | |
| B126AP | C136AP | C616AP | D110AP | | | | |
| B162AP | C154AP | C618AP | D134AP | | | | |
| C106AP | C182AP | C626AP | F112 | | | | |
| C107AP | C204AP | C640AP | | | | | |
| C109AP | C412AP | C650AP | | | | | |

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

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

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Section III

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

ACCOUNT NUMBER AND TITLE: 461000 ALLOTMENTS - REALIZED
RESOURCES

| DEBIT | | | | CREDIT | | | |
|--------|--------|--------|--------|--------|--------|--------|--------|
| A135 | A519AP | B302 | E102 | A120 | C106AP | C139 | C640AP |
| A148 | A534 | B306 | E104 | A122 | C107AP | C154AP | C650AP |
| A154AP | A712 | B308 | E106 | A186AP | C109AP | C182AP | C702AP |
| A163 | A712R | B314 | E108 | A212AP | C112 | C204AP | C704AP |
| A165 | B102 | B406 | E109 | A500R | C114AP | C412AP | C706AP |
| A168AP | B104 | B412 | E204AP | A706AP | C116AP | C416AP | C708AP |
| A189 | B106 | B416 | E412 | A708AP | C124AP | C602AP | D108AP |
| A404 | B107 | B418 | F106 | B126AP | C130AP | C606AP | D110AP |
| A406 | B108 | B428 | F108 | B162AP | C132AP | C612AP | D134AP |
| A412 | B109 | B430 | F109 | B302R | C134 | C614AP | F107 |
| A414 | B114 | B436 | F110 | B306R | C136AP | C616AP | F108R |
| A426 | B116 | C406 | F113 | B310 | C137 | C618AP | F111 |
| A430 | B121AP | C604R | F121 | B404 | C138 | C626AP | |
| A440 | B122 | C608R | F122 | | | | |
| A442 | B137 | D112 | F123 | | | | |
| A499 | B138 | D141AP | F128AP | | | | |
| A500 | B152 | D436 | F147 | | | | |
| A512 | B154 | D438 | F308 | | | | |
| A514 | B202 | D502 | F312 | | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 462000 UNOBLIGATED FUNDS EXEMPT
FROM APPORTIONMENT

| DEBIT | | | | CREDIT | | | |
|--------|--------|--------|--------|--------|--------|--------|--------|
| A119 | A426 | B129 | D107 | A102 | A446 | C124 | C626AP |
| A124 | A430 | B131 | D114 | A104 | A448 | C124AP | C640 |
| A127 | A440 | B135AP | D122 | A108 | A450 | C130AP | C640AP |
| A128 | A442 | B137 | D126 | A110 | A458 | C132 | C702 |
| A129 | A470 | B137AP | D141AP | A114 | A460 | C132AP | C702AP |
| A130 | A484 | B138 | D436 | A123 | A462 | C134 | C704AP |
| A131 | A486 | B152 | D438 | A128R | A468 | C136 | C706 |
| A132 | A499 | B154 | E102 | A137R | A480 | C136AP | C706AP |
| A133 | A500 | B160AP | E104 | A152 | A482 | C138 | C708AP |
| A134 | A512 | B162 | E106 | A162 | A498 | C139 | C750 |
| A135 | A514 | B162AP | E108 | A166 | A499AP | C154AP | C751 |
| A136 | A519AP | B163AP | E109 | A176 | A500R | C158 | C752 |
| A137 | A520 | B304 | E204AP | A177 | A510 | C172 | C753 |
| A139 | A530 | B306 | E412 | A178R | A516 | C176 | C754 |
| A148 | A534 | B308 | F104 | A186 | A528 | C182AP | C755 |
| A154AP | A712 | B316 | F106 | A186AP | A530R | C190 | D108 |
| A164 | A712R | B406 | F108 | A190 | A531 | C204 | D108AP |
| A168AP | B102 | B412 | F109 | A192 | A702 | C204AP | D110 |
| A174 | B103 | B416 | F110 | A194 | A706AP | C412AP | D110AP |
| A178 | B107 | B418 | F113 | A195 | B126AP | C416AP | D120 |
| A179 | B109 | B430 | F121 | A196 | B162AP | C602 | D134 |
| A185AP | B121 | C604 | F122 | A197AP | B304R | C602AP | D134AP |
| A189 | B121AP | C604R | F123 | A197R | B306R | C606 | D136AP |
| A404 | B124AP | C608R | F128AP | A198R | B312 | C606AP | D138AP |
| A406 | B126 | C704 | F147 | A212 | B404 | C608 | D141 |
| A412 | B126AP | C708 | F312 | A212AP | C106AP | C612AP | D308AP |
| A414 | B128AP | C780 | | A250 | C107AP | C614AP | F107 |
| | | | | A251 | C109AP | C616AP | F108R |
| | | | | A402 | C112 | C618 | F111 |
| | | | | A416 | C114 | C618AP | F123AP |
| | | | | A420 | C114AP | C622 | F310 |
| | | | | A444 | C116AP | C624 | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 463000 FUNDS NOT AVAILABLE FOR
COMMITMENT/OBLIGATION

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| F308 | F312 | | | A138 | A140 | | |

ACCOUNT NUMBER AND TITLE: 463500 FUNDS NOT AVAILABLE -
ADJUSTMENTS TO THE
EXCHANGE STABILIZATION FUND

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| A501 | C419 | D606 | D614 | C113 | C127 | C600 | D592 |
| B210 | D573 | D608 | | C115 | C148 | C601 | D604 |
| B444 | D594 | D612 | | C119 | C157 | C784 | D610 |
| | | | | C126 | C423 | D575 | D616 |

ACCOUNT NUMBER AND TITLE: 465000 ALLOTMENTS - EXPIRED
AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|--------|--------|--------|--------|--------|--------|--------|
| A112 | A469 | D114 | F121 | A408 | A467 | C136 | D138AP |
| A432 | A484 | D122 | F123 | A410 | A480 | D102 | D308AP |
| A434 | A499 | D126 | F128AP | A436 | A499AP | D108 | F128 |
| A452 | A513 | D141AP | F144 | A438 | C130 | D120 | F312 |
| A456 | A519AP | D436 | F146 | A454 | C132 | D136AP | |
| A464 | A712 | D438 | | | | | |
| A466 | D106 | F120 | | | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 469000 ANTICIPATED RESOURCES -
PROGRAMS EXEMPT FROM
APPORTIONMENT

| DEBIT | | | | CREDIT | | | |
|--------|--------|--------|--------|--------|-------|-------|-------|
| A123 | C114AP | C412AP | C640AP | A119 | A712R | C604R | C608R |
| A186AP | C116AP | C416AP | C702AP | | | | |
| A212AP | C124AP | C602AP | C704AP | | | | |
| A706AP | C130AP | C606AP | C706AP | | | | |
| B126AP | C132AP | C612AP | C708AP | | | | |
| B162AP | C136AP | C614AP | D108AP | | | | |
| C106AP | C154AP | C616AP | D110AP | | | | |
| C107AP | C182AP | C618AP | D134AP | | | | |
| C109AP | C204AP | C626AP | F112 | | | | |

ACCOUNT NUMBER AND TITLE: 470000 COMMITMENTS - PROGRAMS
SUBJECT TO APPORTIONMENT

| DEBIT | | | | CREDIT | | | |
|--------|-------|------|------|--------|-------|------|--|
| A154AP | B137 | B309 | B606 | B302 | B306R | D502 | |
| A168AP | B302R | B310 | F113 | | | | |
| A499 | B306 | B314 | F308 | | | | |
| B121AP | B308 | B416 | F312 | | | | |

ACCOUNT NUMBER AND TITLE: 472000 COMMITMENTS - PROGRAMS
EXEMPT FROM APPORTIONMENT

| DEBIT | | | | CREDIT | | | |
|--------|-------|------|------|--------|-------|--|--|
| A154AP | B137 | B312 | F310 | B304 | B306R | | |
| A168AP | B304R | B316 | F312 | | | | |
| A499 | B306 | B416 | | | | | |
| B121AP | B308 | F113 | | | | | |

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 480100 UNDELIVERED ORDERS -
OBLIGATIONS, UNPAID

| DEBIT | | | | CREDIT | | | |
|-------|-------|------|------|--------|------|------|------|
| A146 | B306R | B438 | E104 | A154AP | B306 | B312 | B316 |
| B104 | B308 | C408 | E106 | A168AP | B310 | B314 | F330 |
| B105 | B402 | C432 | E108 | | | | |
| B107 | B404 | D134 | F111 | | | | |
| B130 | B436 | E102 | F332 | | | | |

ACCOUNT NUMBER AND TITLE: 480200 UNDELIVERED ORDERS -
OBLIGATIONS,
PREPAID/ADVANCED

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| B604 | C112 | F328 | | B308 | B309 | F326 | |

ACCOUNT NUMBER AND TITLE: 483100 UNDELIVERED ORDERS -
OBLIGATIONS TRANSFERRED,
UNPAID

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| A488 | A490 | F330 | | A506 | A508 | F332 | |

ACCOUNT NUMBER AND TITLE: 483200 UNDELIVERED ORDERS -
OBLIGATIONS TRANSFERRED,
PREPAID/ADVANCED

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| A494 | A548 | F326 | | A496 | A550 | F328 | |

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

SUPPLEMENT

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

ACCOUNT NUMBER AND TITLE: 487100 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR UNPAID
UNDELIVERED ORDERS -
OBLIGATIONS, RECOVERIES

| DEBIT | | | CREDIT | | | |
|--------|--------|--------|--------|--|--|--|
| A499AP | D134 | D138AP | F332 | | | |
| D120 | D136AP | | | | | |

ACCOUNT NUMBER AND TITLE: 487200 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR PREPAID/ADVANCED
UNDELIVERED ORDERS -
OBLIGATIONS, REFUNDS
COLLECTED

| DEBIT | | | CREDIT | | | |
|-------|--|--|--------|--|--|--|
| C130 | | | F328 | | | |

ACCOUNT NUMBER AND TITLE: 488100 UPWARD ADJUSTMENTS OF
PRIOR-YEAR UNDELIVERED
ORDERS - OBLIGATIONS, UNPAID

| DEBIT | | | CREDIT | | | |
|-------|--|--|--------|--|--|--|
| F330 | | | D114 | | | |

ACCOUNT NUMBER AND TITLE: 488200 UPWARD ADJUSTMENTS OF
PRIOR-YEAR UNDELIVERED
ORDERS - OBLIGATIONS,
PREPAID/ADVANCED

| DEBIT | | | CREDIT | | | |
|-------|--|--|--------|--|--|--|
| F326 | | | D122 | | | |

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

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

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**U.S. Standard General Ledger
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ACCOUNT NUMBER AND TITLE: 490100 DELIVERED ORDERS -
OBLIGATIONS, UNPAID

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--------|
| A500R | B112 | B446 | F325 | A500 | B428 | D134 | E104 |
| A504 | B113 | D610 | | A501 | B430 | D591 | E106 |
| B110 | B210 | D616 | | B402 | B436 | D595 | E108 |
| | | | | B406 | B438 | D608 | E109 |
| | | | | B412 | B444 | D612 | E204AP |
| | | | | B416 | C614 | D614 | E412 |
| | | | | B418 | D112 | E102 | F324 |

ACCOUNT NUMBER AND TITLE: 490200 DELIVERED ORDERS -
OBLIGATIONS, PAID

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--------|------|
| C134 | C138 | F314 | | A146 | B105 | B116 | B604 |
| C137 | C139 | F322 | | A504 | B106 | B121AP | B606 |
| | | | | A512 | B107 | B122 | C406 |
| | | | | A513 | B108 | B130 | C408 |
| | | | | A514 | B109 | B137 | C432 |
| | | | | A712 | B110 | B138 | D436 |
| | | | | B102 | B112 | B152 | F320 |
| | | | | B103 | B113 | B154 | |
| | | | | B104 | B114 | B202 | |

ACCOUNT NUMBER AND TITLE: 493100 DELIVERED ORDERS -
OBLIGATIONS TRANSFERRED,
UNPAID

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| A492 | F324 | | | A492R | F325 | | |

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

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

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Section III

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

ACCOUNT NUMBER AND TITLE: 497100 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR UNPAID DELIVERED
ORDERS - OBLIGATIONS,
RECOVERIES

| DEBIT | | | | CREDIT | | | |
|-------|------|--------|------|--------|--|--|--|
| D102 | D141 | D308AP | F128 | F325 | | | |
| D110 | D142 | F123AP | | | | | |

ACCOUNT NUMBER AND TITLE: 497200 DOWNWARD ADJUSTMENTS OF
PRIOR-YEAR PAID DELIVERED
ORDERS - OBLIGATIONS,
REFUNDS COLLECTED

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--------|--------|--|--|--|
| A511 | C136 | C753 | D108 | F322 | | | |
| C132 | C751 | C755 | D308AP | | | | |

ACCOUNT NUMBER AND TITLE: 498100 UPWARD ADJUSTMENTS OF
PRIOR-YEAR DELIVERED ORDERS
- OBLIGATIONS, UNPAID

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|------|--|
| F324 | | | | D106 | D107 | D140 | |

ACCOUNT NUMBER AND TITLE: 498200 UPWARD ADJUSTMENTS OF
PRIOR-YEAR DELIVERED ORDERS
- OBLIGATIONS, PAID

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F320 | | | | D126 | | | |

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 510000 REVENUE FROM GOODS SOLD

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|------|--------|
| F336 | | | | A708 | C145 | C430 | C648 |
| | | | | A710 | C420 | C640 | C650 |
| | | | | A714 | C424 | C644 | F144AP |
| | | | | C109 | C426 | C646 | |

ACCOUNT NUMBER AND TITLE: 510900 CONTRA REVENUE FOR GOODS SOLD

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| D402 | D436 | | | D402R | F336 | | |

ACCOUNT NUMBER AND TITLE: 520000 REVENUE FROM SERVICES PROVIDED

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--------|
| F144 | F336 | H301 | | A186 | A714 | C190 | C426 |
| | | | | A188 | C109 | C420 | C650 |
| | | | | A708 | C145 | C422 | F144AP |
| | | | | A710 | C188 | C424 | |

ACCOUNT NUMBER AND TITLE: 520900 CONTRA REVENUE FOR SERVICES PROVIDED

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|------|--|
| D402 | D436 | | | D402R | F336 | H301 | |

ACCOUNT NUMBER AND TITLE: 531000 INTEREST REVENUE - OTHER

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--------|--------|
| F336 | H301 | | | A186 | C145 | C404AP | C438 |
| | | | | A188 | C154 | C416 | E121 |
| | | | | C109 | C188 | C420 | F144AP |
| | | | | C141 | C402 | C422 | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 531100 INTEREST REVENUE -
INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|--------|------|--------|
| E117R | F336 | H301 | | A186 | C141 | C418 | D612 |
| | | | | A188 | C145 | C419 | D614 |
| | | | | A250 | C154 | C420 | E113 |
| | | | | A251 | C188 | C422 | E117 |
| | | | | B144 | C402 | C423 | E119 |
| | | | | B153 | C404AP | C624 | F144AP |
| | | | | C109 | C416 | C784 | |

ACCOUNT NUMBER AND TITLE: 531200 INTEREST REVENUE - LOANS
RECEIVABLE/UNINVESTED FUNDS

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--------|--------|
| F336 | H301 | | | A186 | C145 | C404AP | C436 |
| | | | | A188 | C148 | C416 | C437AP |
| | | | | C107 | C154 | C420 | F144AP |
| | | | | C109 | C188 | C422 | |
| | | | | C141 | C402 | C435 | |

ACCOUNT NUMBER AND TITLE: 531300 INTEREST REVENUE - SUBSIDY
AMORTIZATION

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F336 | | | | E118 | | | |

ACCOUNT NUMBER AND TITLE: 531400 DIVIDEND INCOME ACCOUNTED
FOR UNDER THE PROVISIONS OF
THE FEDERAL CREDIT REFORM
ACT

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F336 | | | | C145 | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 531500 CONTRA REVENUE FOR DIVIDEND
INCOME ACCOUNTED FOR UNDER
THE PROVISIONS OF THE
FEDERAL CREDIT REFORM ACT

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| D402 | D424 | | | D402R | F336 | | |

ACCOUNT NUMBER AND TITLE: 531700 CONTRA REVENUE FOR INTEREST
REVENUE - LOANS RECEIVABLE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| D402 | D424 | D436 | D438 | D402R | F336 | H301 | |

ACCOUNT NUMBER AND TITLE: 531800 CONTRA REVENUE FOR INTEREST
REVENUE - INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| D402 | D436 | E205 | | D402R | F336 | H301 | |
| D424 | D438 | | | | | | |

ACCOUNT NUMBER AND TITLE: 531900 CONTRA REVENUE FOR INTEREST
REVENUE - OTHER

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| D402 | D424 | D436 | D438 | D402R | F336 | H301 | |

ACCOUNT NUMBER AND TITLE: 532000 PENALTIES AND FINES REVENUE

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--------|--------|
| F336 | H301 | | | A186 | C141 | C404AP | C422 |
| | | | | A188 | C188 | C416 | F144AP |
| | | | | C109 | C402 | C420 | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 532400 CONTRA REVENUE FOR
PENALTIES AND FINES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--|--|
| D424 | D436 | D438 | | F336 | H301 | | |

ACCOUNT NUMBER AND TITLE: 532500 ADMINISTRATIVE FEES REVENUE

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--------|--------|
| F336 | H301 | | | A186 | C141 | C402 | C420 |
| | | | | A188 | C145 | C404AP | C422 |
| | | | | C109 | C188 | C416 | F144AP |

ACCOUNT NUMBER AND TITLE: 532900 CONTRA REVENUE FOR
ADMINISTRATIVE FEES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| D402 | D424 | D436 | D438 | D402R | F336 | H301 | |

ACCOUNT NUMBER AND TITLE: 540000 FUNDED BENEFIT PROGRAM
REVENUE

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|------|--------|
| F336 | H301 | | | A186 | C109 | C416 | C422 |
| | | | | A715 | C190 | C420 | F144AP |

ACCOUNT NUMBER AND TITLE: 540500 UNFUNDED FECA BENEFIT
REVENUE

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F336 | | | | C421 | | | |

ACCOUNT NUMBER AND TITLE: 540600 CONTRA REVENUE FOR
UNFUNDED FECA BENEFIT
REVENUE

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| | | | | F336 | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 540900 CONTRA REVENUE FOR FUNDED
BENEFIT PROGRAM REVENUE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| D402 | D436 | D438 | | D402R | F336 | H301 | |

ACCOUNT NUMBER AND TITLE: 550000 INSURANCE AND GUARANTEE
PREMIUM REVENUE

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--------|--|
| F336 | H301 | | | C109 | C422 | F144AP | |
| | | | | C420 | C424 | | |

ACCOUNT NUMBER AND TITLE: 550900 CONTRA REVENUE FOR
INSURANCE AND GUARANTEE
PREMIUM REVENUE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| D402 | D436 | D438 | | D402R | F336 | H301 | |

ACCOUNT NUMBER AND TITLE: 560000 DONATED REVENUE - FINANCIAL
RESOURCES

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--------|--|
| F336 | H301 | | | A186 | C158 | C404AP | |
| | | | | A188 | C192 | C420 | |
| | | | | C141 | C402 | F144AP | |

ACCOUNT NUMBER AND TITLE: 560900 CONTRA REVENUE FOR
DONATIONS - FINANCIAL
RESOURCES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| D402 | D436 | D438 | | D402R | F336 | H301 | |

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 561000 DONATED REVENUE -
NONFINANCIAL RESOURCES

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| F336 | H301 | | | C102 | C164 | | |

ACCOUNT NUMBER AND TITLE: 561900 CONTRA DONATED REVENUE -
NONFINANCIAL RESOURCES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| D402 | D436 | D438 | | D402R | F336 | H301 | |

ACCOUNT NUMBER AND TITLE: 564000 FORFEITURE REVENUE - CASH
AND CASH EQUIVALENTS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|------|------|
| F336 | | | | A186 | C172 | C174 | D554 |

ACCOUNT NUMBER AND TITLE: 564900 CONTRA FORFEITURE REVENUE -
CASH AND CASH EQUIVALENTS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--|--|
| D402 | | | | D402R | F336 | | |

ACCOUNT NUMBER AND TITLE: 565000 FORFEITURE REVENUE -
FORFEITURES OF PROPERTY

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|------|------|
| F336 | | | | A186 | C636 | D554 | D558 |

ACCOUNT NUMBER AND TITLE: 565900 CONTRA FORFEITURE REVENUE -
FORFEITURES OF PROPERTY

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--|--|
| D402 | | | | D402R | F336 | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 570000 EXPENDED APPROPRIATIONS

| DEBIT | | | | CREDIT | | | |
|-------|-------|-------|-------|--------|--------|--------|--------|
| C132R | C137R | D102R | F128R | A146AP | B134 | B436AP | D134AP |
| C134R | C138R | D108R | F148R | A514AP | B202AP | B438AP | E102AP |
| C136R | C139R | D110R | F336 | B102AP | B402AP | B604AP | E104AP |
| | | | | B105AP | B406AP | C136AP | E106AP |
| | | | | B106AP | B412AP | C408AP | E108AP |
| | | | | B107AP | B416AP | D106AP | E109AP |
| | | | | B109AP | B418AP | D107AP | E204AP |
| | | | | B122AP | B428AP | D114AP | E412AP |
| | | | | B130AP | B430AP | D126AP | |

ACCOUNT NUMBER AND TITLE: 570500 EXPENDED APPROPRIATIONS -
PRIOR PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS -
YEARS PRECEDING THE PRIOR
YEAR

| DEBIT | | | | CREDIT | | | |
|-------|-------|------|--|--------|--------|--------|--|
| D310R | D312R | F336 | | D304 | D306AP | D308AP | |

ACCOUNT NUMBER AND TITLE: 570800 EXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS
DUE TO CORRECTIONS OF ERRORS

| DEBIT | | | | CREDIT | | | |
|-------|-------|------|--|--------|--------|--------|--|
| D310R | D312R | F336 | | D304 | D306AP | D308AP | |

ACCOUNT NUMBER AND TITLE: 570900 EXPENDED APPROPRIATIONS -
PRIOR-PERIOD ADJUSTMENTS
DUE TO CHANGES IN
ACCOUNTING PRINCIPLES

| DEBIT | | | | CREDIT | | | |
|-------|-------|------|--|--------|--------|--------|--|
| D310R | D312R | F336 | | D302 | D306AP | D308AP | |

**R = The USSGL transaction mentions 'Reverse' in the description.
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SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 572000 FINANCING SOURCES
TRANSFERRED IN WITHOUT
REIMBURSEMENT

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|------|--|
| E610 | F336 | | | A550 | E606 | E608 | |

ACCOUNT NUMBER AND TITLE: 573000 FINANCING SOURCES
TRANSFERRED OUT WITHOUT
REIMBURSEMENT

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--|--|
| A548 | E510 | E512 | | E514 | F336 | | |

ACCOUNT NUMBER AND TITLE: 574000 APPROPRIATED DEDICATED
COLLECTIONS TRANSFERRED IN

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|------|--------|
| F336 | | | | A133AP | A184 | A185 | A189AP |

ACCOUNT NUMBER AND TITLE: 574500 APPROPRIATED DEDICATED
COLLECTIONS TRANSFERRED OUT

| DEBIT | | | | CREDIT | | | |
|-------|--------|------|--|--------|--|--|--|
| A133 | A185AP | F146 | | F336 | | | |
| A183 | A189 | | | | | | |

ACCOUNT NUMBER AND TITLE: 575000 EXPENDITURE FINANCING
SOURCES - TRANSFERS-IN

| DEBIT | | | | CREDIT | | | |
|-------|------|-------|------|--------|------|------|------|
| A456 | A499 | D144R | F336 | A458 | A510 | C109 | C415 |
| | | | | A498 | A511 | C403 | D144 |

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 575500 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-IN -
OTHER

| DEBIT | | | | CREDIT | | | |
|--------|------|------|--------|--------|------|------|------|
| A135AP | A518 | A542 | F123AP | A161 | A416 | A462 | A528 |
| A422 | A519 | A546 | F336 | A167 | A420 | A467 | A531 |
| | | | | A171 | A438 | A474 | A532 |
| | | | | A173 | A446 | A482 | |
| | | | | A177 | A450 | A508 | |
| | | | | A410 | A454 | A516 | |

ACCOUNT NUMBER AND TITLE: 575600 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-IN -
CAPITAL TRANSFERS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--|--|
| F336 | | | | C196 | E516 | | |

ACCOUNT NUMBER AND TITLE: 576000 EXPENDITURE FINANCING
SOURCES - TRANSFERS-OUT

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|--------|------|--|
| A500 | A512 | A514 | | A500R | D142 | F336 | |
| A501 | A513 | D140 | | D141 | F123AP | | |

ACCOUNT NUMBER AND TITLE: 576500 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-OUT -
OTHER

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|-------|------|------|
| A134 | A414 | A452 | A488 | A424 | A523 | A540 | F336 |
| A163 | A426 | A466 | A520 | A522 | A530R | A544 | |
| A165 | A430 | A469 | A530 | | | | |
| A179 | A434 | A478 | A534 | | | | |
| A406 | A442 | A486 | F121 | | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 576600 NONEXPENDITURE FINANCING
SOURCES - TRANSFERS-OUT -
CAPITAL TRANSFERS

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|--|--|--|
| A143 | B139 | | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 577500 NONBUDGETARY FINANCING
SOURCES TRANSFERRED IN

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|------|--------|
| F336 | | | | C155 | C420 | E604 | F144AP |

ACCOUNT NUMBER AND TITLE: 577600 NONBUDGETARY FINANCING
SOURCES TRANSFERRED OUT

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|--|--|--|
| D148 | E508 | E509 | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 578000 IMPUTED FINANCING SOURCES

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F336 | | | | E402 | | | |

ACCOUNT NUMBER AND TITLE: 579000 OTHER FINANCING SOURCES

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|------|------|
| F336 | | | | A202 | C119 | C145 | C430 |

ACCOUNT NUMBER AND TITLE: 579100 ADJUSTMENT TO FINANCING
SOURCES - CREDIT REFORM

| DEBIT | | | | CREDIT | | | |
|-------|--------|------|--|--------|--|--|--|
| D146 | D147AP | F336 | | D147 | | | |

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

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

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

ACCOUNT NUMBER AND TITLE: 579200 FINANCING SOURCES TO BE
TRANSFERRED OUT -
CONTINGENT LIABILITY

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| B425 | | | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 579500 SEIGNIORAGE

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F336 | | | | C145 | | | |

ACCOUNT NUMBER AND TITLE: 580000 TAX REVENUE COLLECTED - NOT
OTHERWISE CLASSIFIED

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--------|------|--|
| F336 | | | | A186 | C141 | D586 | |
| | | | | A188 | C143AP | | |

ACCOUNT NUMBER AND TITLE: 580100 TAX REVENUE COLLECTED -
INDIVIDUAL

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--------|------|
| F336 | | | | A188 | C141 | C143AP | D586 |

ACCOUNT NUMBER AND TITLE: 580200 TAX REVENUE COLLECTED -
CORPORATE

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--------|------|
| F336 | | | | A188 | C141 | C143AP | D586 |

ACCOUNT NUMBER AND TITLE: 580300 TAX REVENUE COLLECTED -
UNEMPLOYMENT

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--------|------|
| F336 | | | | A188 | C141 | C143AP | D586 |

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 580400 TAX REVENUE COLLECTED -
EXCISE

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--------|------|
| F336 | | | | A188 | C141 | C143AP | D586 |

ACCOUNT NUMBER AND TITLE: 580500 TAX REVENUE COLLECTED -
ESTATE AND GIFT

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--------|------|
| F336 | | | | A188 | C141 | C143AP | D586 |

ACCOUNT NUMBER AND TITLE: 580600 TAX REVENUE COLLECTED -
CUSTOMS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--------|------|
| F336 | | | | A188 | C141 | C143AP | D586 |

ACCOUNT NUMBER AND TITLE: 582000 TAX REVENUE ACCRUAL
ADJUSTMENT - NOT OTHERWISE
CLASSIFIED

| DEBIT | | | | CREDIT | | | |
|--------|------|------|--|--------|--------|------|--|
| C143AP | D586 | F336 | | C402 | C404AP | C422 | |

ACCOUNT NUMBER AND TITLE: 582100 TAX REVENUE ACCRUAL
ADJUSTMENT - INDIVIDUAL

| DEBIT | | | | CREDIT | | | |
|--------|------|------|--|--------|--------|------|--|
| C143AP | D586 | F336 | | C402 | C404AP | C422 | |

ACCOUNT NUMBER AND TITLE: 582200 TAX REVENUE ACCRUAL
ADJUSTMENT - CORPORATE

| DEBIT | | | | CREDIT | | | |
|--------|------|------|--|--------|--------|------|--|
| C143AP | D586 | F336 | | C402 | C404AP | C422 | |

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 582300 TAX REVENUE ACCRUAL
ADJUSTMENT - UNEMPLOYMENT

| DEBIT | | | | CREDIT | | | |
|--------|------|------|--|--------|--------|------|--|
| C143AP | D586 | F336 | | C402 | C404AP | C422 | |

ACCOUNT NUMBER AND TITLE: 582400 TAX REVENUE ACCRUAL
ADJUSTMENT - EXCISE

| DEBIT | | | | CREDIT | | | |
|--------|------|------|--|--------|--------|------|--|
| C143AP | D586 | F336 | | C402 | C404AP | C422 | |

ACCOUNT NUMBER AND TITLE: 582500 TAX REVENUE ACCRUAL
ADJUSTMENT - ESTATE AND GIFT

| DEBIT | | | | CREDIT | | | |
|--------|------|------|--|--------|--------|------|--|
| C143AP | D586 | F336 | | C402 | C404AP | C422 | |

ACCOUNT NUMBER AND TITLE: 582600 TAX REVENUE ACCRUAL
ADJUSTMENT - CUSTOMS

| DEBIT | | | | CREDIT | | | |
|--------|------|------|--|--------|--------|------|--|
| C143AP | D586 | F336 | | C402 | C404AP | C422 | |

ACCOUNT NUMBER AND TITLE: 583000 CONTRA REVENUE FOR TAXES -
NOT OTHERWISE CLASSIFIED

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--|--|
| D402 | D424 | D438 | | D402R | F336 | | |

ACCOUNT NUMBER AND TITLE: 583100 CONTRA REVENUE FOR TAXES -
INDIVIDUAL

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--|--|
| D402 | D424 | D438 | | D402R | F336 | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 583200 CONTRA REVENUE FOR TAXES -
CORPORATE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--|--|
| D402 | D424 | D438 | | D402R | F336 | | |

ACCOUNT NUMBER AND TITLE: 583300 CONTRA REVENUE FOR TAXES -
UNEMPLOYMENT

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--|--|
| D402 | D424 | D438 | | D402R | F336 | | |

ACCOUNT NUMBER AND TITLE: 583400 CONTRA REVENUE FOR TAXES -
EXCISE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--|--|
| D402 | D424 | D438 | | D402R | F336 | | |

ACCOUNT NUMBER AND TITLE: 583500 CONTRA REVENUE FOR TAXES -
ESTATE AND GIFT

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--|--|
| D402 | D424 | D438 | | D402R | F336 | | |

ACCOUNT NUMBER AND TITLE: 583600 CONTRA REVENUE FOR TAXES -
CUSTOMS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--|--|
| D402 | D424 | D438 | | D402R | F336 | | |

ACCOUNT NUMBER AND TITLE: 589000 TAX REVENUE REFUNDS - NOT
OTHERWISE CLASSIFIED

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|--|--|--|
| B118 | B416 | | | F336 | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 589100 TAX REVENUE REFUNDS -
INDIVIDUAL

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|--|--|--|
| B118 | B416 | | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 589200 TAX REVENUE REFUNDS -
CORPORATE

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|--|--|--|
| B118 | B416 | | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 589300 TAX REVENUE REFUNDS -
UNEMPLOYMENT

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|--|--|--|
| B118 | B416 | | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 589400 TAX REVENUE REFUNDS - EXCISE

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|--|--|--|
| B118 | B416 | | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 589500 TAX REVENUE REFUNDS - ESTATE
AND GIFT

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|--|--|--|
| B118 | B416 | | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 589600 TAX REVENUE REFUNDS -
CUSTOMS

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|--|--|--|
| B118 | B416 | | | F336 | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 590000 OTHER REVENUE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--------|--------|
| F144 | F336 | H301 | | A186 | C141 | C404AP | C424 |
| | | | | A188 | C145 | C416 | C630 |
| | | | | B200 | C188 | C420 | F144AP |
| | | | | C109 | C402 | C422 | |

ACCOUNT NUMBER AND TITLE: 590900 CONTRA REVENUE FOR OTHER REVENUE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|--|
| D402 | D424 | D436 | D438 | D402R | F336 | H301 | |

ACCOUNT NUMBER AND TITLE: 591900 REVENUE AND OTHER FINANCING SOURCES - CANCELLATIONS

| DEBIT | | | | CREDIT | | | |
|-------|------|--------|--|--------|--|--|--|
| F120 | F122 | F128AP | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 592100 VALUATION CHANGE IN INVESTMENTS - EXCHANGE STABILIZATION FUND

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|--|--|--|
| D579R | F336 | | | D579 | | | |

ACCOUNT NUMBER AND TITLE: 592200 VALUATION CHANGE IN INVESTMENTS FOR FEDERAL GOVERNMENT SPONSORED ENTERPRISE

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|--|--|--|
| D503R | F336 | | | D503 | | | |

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

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

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

ACCOUNT NUMBER AND TITLE: 592300 VALUATION CHANGE IN
INVESTMENTS - BENEFICIAL
INTEREST IN TRUST

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| D503R | F336 | | | C141 | D503 | | |

ACCOUNT NUMBER AND TITLE: 599000 COLLECTIONS FOR OTHERS -
STATEMENT OF CUSTODIAL
ACTIVITY

| DEBIT | | | | CREDIT | | | |
|--------|------|--------|------|--------|--|--|--|
| C141AP | C142 | C143AP | D584 | F336 | | | |

ACCOUNT NUMBER AND TITLE: 599100 ACCRUED COLLECTIONS FOR
OTHERS - STATEMENT OF
CUSTODIAL ACTIVITY

| DEBIT | | | | CREDIT | | | |
|--------|------|--|--|--------|--------|------|--|
| C402AP | C404 | | | C143AP | D424AP | F336 | |
| | | | | D422 | D584 | | |

ACCOUNT NUMBER AND TITLE: 599300 OFFSET TO NON-ENTITY
COLLECTIONS - STATEMENT OF
CHANGES IN NET POSITION

| DEBIT | | | | CREDIT | | | |
|--------|--------|--------|------|--------|--|--|--|
| C143AP | C146AP | C196AP | D585 | F336 | | | |
| C145AP | C147 | D503AP | | | | | |

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 599400 OFFSET TO NON-ENTITY
ACCRUED COLLECTIONS -
STATEMENT OF CHANGES IN NET
POSITION

| DEBIT | | | | CREDIT | | | |
|--------|------|--------|--------|--------|--------|------|--|
| C403AP | C405 | C420AP | E516AP | C143AP | C196AP | D585 | |
| | | | | C146AP | D420R | F336 | |

ACCOUNT NUMBER AND TITLE: 599700 FINANCING SOURCES
TRANSFERRED IN FROM
CUSTODIAL STATEMENT
COLLECTIONS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F336 | | | | A212 | | | |

ACCOUNT NUMBER AND TITLE: 599800 CUSTODIAL COLLECTIONS
TRANSFERRED OUT TO A
TREASURY ACCOUNT SYMBOL
OTHER THAN THE GENERAL FUND
OF THE TREASURY

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| A210 | | | | F336 | | | |

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 610000 OPERATING EXPENSES/PROGRAM COSTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--------|--------|--------|------|------|
| A146 | B154 | C102 | E104 | B446 | C139AP | D582 | E414 |
| A514 | B402 | D106 | E108 | C132 | D102 | E110 | F128 |
| B102 | B406 | D107 | E204AP | C134 | D108 | E112 | F336 |
| B104 | B412 | D126 | E412 | C136AP | D110 | E114 | H300 |
| B105 | B436 | D134 | E418 | C138AP | D308AP | E116 | |
| B106 | B444 | D510 | E506 | | | | |
| B107 | B604 | D534 | | | | | |
| B138 | B606 | E102 | | | | | |

ACCOUNT NUMBER AND TITLE: 615000 EXPENSED ASSET

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| B402 | | | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 619000 CONTRA BAD DEBT EXPENSE - INCURRED FOR OTHERS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F336 | | | | | | | |

ACCOUNT NUMBER AND TITLE: 619900 ADJUSTMENT TO SUBSIDY EXPENSE

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--|--|
| F336 | | | | D112AP | D113 | | |

ACCOUNT NUMBER AND TITLE: 631000 INTEREST EXPENSES ON BORROWING FROM THE BUREAU OF THE FISCAL SERVICE AND/OR THE FEDERAL FINANCING BANK

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| B109 | B418 | | | F336 | H300 | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 632000 INTEREST EXPENSES ON
SECURITIES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|--|
| B109 | B418 | E124 | | E126 | F336 | H300 | |

ACCOUNT NUMBER AND TITLE: 633000 OTHER INTEREST EXPENSES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--|--|
| B109 | B418 | D614 | | F336 | H300 | | |
| B416 | D612 | | | | | | |

ACCOUNT NUMBER AND TITLE: 633800 REMUNERATION INTEREST

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| B210 | | | | | | | |

ACCOUNT NUMBER AND TITLE: 634000 INTEREST EXPENSE ACCRUED ON
THE LIABILITY FOR LOAN
GUARANTEES

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| E122 | | | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 640000 BENEFIT EXPENSE

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|--------|--|
| B402 | D106 | D126 | E104 | C132 | D108 | D308AP | |
| B604 | D107 | D134 | E106 | D102 | D110 | F336 | |

ACCOUNT NUMBER AND TITLE: 650000 COST OF GOODS SOLD

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|--------|-------|------|
| C630 | C648 | D538 | E110 | B108AP | C414 | D566R | F336 |
| C642 | D106 | D566 | E114 | C132 | D102 | E112 | |
| C646 | D107 | E102 | E408 | C134 | D308AP | E116 | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 660000 APPLIED OVERHEAD

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--|--|
| E110 | E114 | F336 | | D514 | E404 | | |
| E112 | E116 | | | | | | |

ACCOUNT NUMBER AND TITLE: 661000 COST CAPITALIZATION OFFSET

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F336 | | | | D514 | | | |

ACCOUNT NUMBER AND TITLE: 671000 DEPRECIATION, AMORTIZATION,
AND DEPLETION

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|------|--|
| E120 | | | | E110 | E114 | E404 | |
| | | | | E112 | E116 | F336 | |

ACCOUNT NUMBER AND TITLE: 672000 BAD DEBT EXPENSE

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|--|--|--|
| D404 | D420 | | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 673000 IMPUTED COSTS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| E402 | | | | F336 | | | |

ACCOUNT NUMBER AND TITLE: 679000 OTHER EXPENSES NOT
REQUIRING BUDGETARY
RESOURCES

| DEBIT | | | | CREDIT | | | |
|--------|--------|------|------|--------|-------|-------|------|
| B405 | C137 | D528 | E410 | B108AP | D128 | D566R | F336 |
| B424 | C138AP | D566 | E416 | B424R | D526 | D580 | H300 |
| B446 | C139AP | D582 | | C414 | D528R | E109R | |
| C136AP | D518 | E406 | | | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 679500 CONTRA EXPENSE-
NONFIDUCIARY DEPOSIT FUND
INTRAGOVERNMENTAL
ADMINISTRATIVE FEES

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F336 | | | | B407 | | | |

ACCOUNT NUMBER AND TITLE: 680000 FUTURE FUNDED EXPENSES

| DEBIT | | | | CREDIT | | | |
|-------|--------|------|--|--------|------|--------|------|
| B420 | D112AP | F130 | | B424R | D145 | D147AP | H300 |
| B424 | D113 | | | B436 | D146 | F336 | |

ACCOUNT NUMBER AND TITLE: 685000 EMPLOYER CONTRIBUTIONS TO
EMPLOYEE BENEFIT PROGRAMS
NOT REQUIRING CURRENT-YEAR
BUDGET AUTHORITY
(UNOBLIGATED)

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--|--|
| B422 | | | | F336 | H300 | | |

ACCOUNT NUMBER AND TITLE: 690000 NONPRODUCTION COSTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--------|------|
| B102 | B436 | D107 | | B108AP | C414 | D110 | H300 |
| B402 | B604 | D134 | | C132 | D102 | D308AP | |
| B406 | D106 | E102 | | C134 | D108 | F336 | |

ACCOUNT NUMBER AND TITLE: 711000 GAINS ON DISPOSITION OF
ASSETS - OTHER

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|------|------|
| F338 | H301 | | | C161 | C626 | C644 | E602 |
| | | | | C610 | C628 | C646 | |
| | | | | C615 | C632 | C648 | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 711100 GAINS ON DISPOSITION OF INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|------|------|
| F338 | H301 | | | C602 | C618 | C702 | C753 |
| | | | | C606 | C622 | C706 | |
| | | | | C608 | C624 | C752 | |

ACCOUNT NUMBER AND TITLE: 711200 GAINS ON DISPOSITION OF BORROWINGS

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|------|--|
| F338 | H301 | | | B121AP | B131 | B135 | |

ACCOUNT NUMBER AND TITLE: 717100 GAINS ON CHANGES IN LONG-TERM ASSUMPTIONS - FROM EXPERIENCE

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F338 | | | | D570 | | | |

ACCOUNT NUMBER AND TITLE: 717200 LOSSES ON CHANGES IN LONG-TERM ASSUMPTIONS - FROM EXPERIENCE

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| D571 | | | | F340 | | | |

ACCOUNT NUMBER AND TITLE: 718000 UNREALIZED GAINS

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|--|--|--|
| F338 | H301 | | | D589 | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 718100 UNREALIZED GAIN - EXCHANGE
STABILIZATION FUND

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| | | | | D592 | | | |

ACCOUNT NUMBER AND TITLE: 719000 OTHER GAINS

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|------|------|
| F338 | H301 | | | C613 | D574 | D578 | D610 |
| | | | | D569 | D575 | D604 | |

ACCOUNT NUMBER AND TITLE: 719100 OTHER GAINS FOR ACCRUED
SPECIAL DRAWING RIGHT (SDR)
INTEREST AND CHARGES

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| | | | | D612 | | | |

ACCOUNT NUMBER AND TITLE: 721000 LOSSES ON DISPOSITION OF
ASSETS - OTHER

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|--|--|
| C161 | C626 | C646 | E602 | F340 | H300 | | |
| C609 | C628 | C648 | | | | | |
| C610 | C634 | D418 | | | | | |
| C615 | C644 | E502 | | | | | |

ACCOUNT NUMBER AND TITLE: 721100 LOSSES ON DISPOSITION OF
INVESTMENTS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|--|--|
| C602 | C618 | C704 | C755 | F340 | H300 | | |
| C604 | C622 | C708 | | | | | |
| C608 | C624 | C754 | | | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 721200 LOSSES ON DISPOSITION OF
BORROWINGS

| DEBIT | | | | CREDIT | | | |
|--------|------|------|--|--------|------|--|--|
| B121AP | B137 | C153 | | F340 | H300 | | |
| B131 | C149 | | | | | | |

ACCOUNT NUMBER AND TITLE: 727100 GAINS ON CHANGES IN LONG-
TERM ASSUMPTIONS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F338 | | | | D570 | | | |

ACCOUNT NUMBER AND TITLE: 727200 LOSSES ON CHANGES IN LONG-
TERM ASSUMPTIONS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| D571 | | | | F340 | | | |

ACCOUNT NUMBER AND TITLE: 728000 UNREALIZED LOSSES

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--|--|
| D589 | | | | F340 | H300 | | |

ACCOUNT NUMBER AND TITLE: 728100 UNREALIZED LOSSES - EXCHANGE
STABILIZATION FUND

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| D594 | | | | | | | |

ACCOUNT NUMBER AND TITLE: 729000 OTHER LOSSES

| DEBIT | | | | CREDIT | | | |
|--------|------|------|------|--------|------|------|------|
| A202AP | C194 | D548 | D573 | B424R | C137 | F340 | H300 |
| A204 | C613 | D564 | D576 | | | | |
| B108 | D523 | D568 | D606 | | | | |
| B424 | D542 | D572 | D608 | | | | |

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

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

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

ACCOUNT NUMBER AND TITLE: 729100 OTHER LOSSES FOR ACCRUED
SPECIAL DRAWING RIGHT (SDR)
INTEREST AND CHARGES

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| D614 | | | | | | | |

ACCOUNT NUMBER AND TITLE: 729200 OTHER LOSSES FROM
IMPAIRMENT OF ASSETS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--|--|
| C613 | | | | F340 | H300 | | |

ACCOUNT NUMBER AND TITLE: 730000 EXTRAORDINARY ITEMS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|--|--|
| D550 | F338 | H301 | | F340 | H300 | | |

ACCOUNT NUMBER AND TITLE: 740000 PRIOR-PERIOD ADJUSTMENTS
DUE TO CORRECTIONS OF ERRORS

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| D306 | D312 | F338 | H301 | D308 | D310 | F340 | H300 |

ACCOUNT NUMBER AND TITLE: 740100 PRIOR-PERIOD ADJUSTMENTS
DUE TO CHANGES IN
ACCOUNTING PRINCIPLES

| DEBIT | | | | CREDIT | | | |
|-------|------|------|--|--------|------|------|------|
| D306 | D532 | F338 | | D308 | D310 | F340 | H300 |
| D312 | D536 | H301 | | | | | |

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 740500 PRIOR PERIOD ADJUSTMENTS DUE
TO CORRECTIONS OF ERRORS -
YEARS PRECEDING THE PRIOR
YEAR

| DEBIT | | | | CREDIT | | | |
|-------|------|------|------|--------|------|------|------|
| D306 | D312 | F338 | H301 | D308 | D310 | F340 | H300 |

ACCOUNT NUMBER AND TITLE: 750000 DISTRIBUTION OF INCOME -
DIVIDEND

| DEBIT | | | | CREDIT | | | |
|--------|------|--|--|--------|--------|------|------|
| C435AP | C437 | | | C149AP | C153AP | F125 | F340 |

ACCOUNT NUMBER AND TITLE: 760000 CHANGES IN ACTUARIAL
LIABILITY

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|------|--|--|
| B426 | F338 | | | B426R | F340 | | |

ACCOUNT NUMBER AND TITLE: 801000 GUARANTEED LOAN LEVEL

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|------|--|--|
| G102 | | | | F344 | F352 | | |

ACCOUNT NUMBER AND TITLE: 801500 GUARANTEED LOAN LEVEL -
UNAPPORTIONED

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| G104 | | | | G102 | | | |

ACCOUNT NUMBER AND TITLE: 802000 GUARANTEED LOAN LEVEL -
APPORTIONED

| DEBIT | | | | CREDIT | | | |
|-------|------|--|--|--------|--|--|--|
| F346 | G106 | | | G104 | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 804000 GUARANTEED LOAN LEVEL -
USED AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F344 | | | | G106 | | | |

ACCOUNT NUMBER AND TITLE: 804500 GUARANTEED LOAN LEVEL -
UNUSED AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F352 | | | | F346 | | | |

ACCOUNT NUMBER AND TITLE: 805000 GUARANTEED LOAN PRINCIPAL
OUTSTANDING

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| G108 | | | | G110 | | | |

ACCOUNT NUMBER AND TITLE: 805300 GUARANTEED LOAN NEW
DISBURSEMENTS BY LENDER

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F348 | | | | G108 | | | |

ACCOUNT NUMBER AND TITLE: 806500 GUARANTEED LOAN
COLLECTIONS, DEFAULTS, AND
ADJUSTMENTS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| G110 | | | | F350 | | | |

ACCOUNT NUMBER AND TITLE: 807000 GUARANTEED LOAN
CUMULATIVE DISBURSEMENTS
BY LENDERS

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--|--|--|
| F350 | | | | F348 | | | |

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

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 809100 PARTIAL OR EARLY
CANCELLATION OF AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|--|--|--|--------|--------|--|--|
| E204 | | | | F301 | F390AP | | |

ACCOUNT NUMBER AND TITLE: 809200 OFFSET FOR PARTIAL OR EARLY
CANCELLATION OF AUTHORITY

| DEBIT | | | | CREDIT | | | |
|-------|--------|--|--|--------|--|--|--|
| F301 | F390AP | | | E204 | | | |

ACCOUNT NUMBER AND TITLE: 880100 OFFSET FOR PURCHASES OF
ASSETS

| DEBIT | | | | CREDIT | | | |
|-------|-------|------|--|--------|--------|--------|------|
| C132R | C136R | F370 | | B152AP | B430AP | D134AP | G124 |
| C134R | C138R | | | B402AP | B438AP | G120 | |
| | | | | B406AP | B604AP | G122 | |

ACCOUNT NUMBER AND TITLE: 880200 PURCHASES OF PROPERTY,
PLANT, AND EQUIPMENT

| DEBIT | | | | CREDIT | | | |
|--------|--------|------|--|--------|-------|------|--|
| B402AP | B604AP | G120 | | C132R | C136R | F370 | |
| B406AP | D134AP | | | C134R | C138R | | |

ACCOUNT NUMBER AND TITLE: 880300 PURCHASES OF INVENTORY AND
RELATED PROPERTY

| DEBIT | | | | CREDIT | | | |
|--------|--------|--------|------|--------|-------|------|--|
| B402AP | B430AP | B604AP | G122 | C132R | C136R | F370 | |
| B406AP | B438AP | D134AP | | C134R | C138R | | |

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

SUPPLEMENT

Section III

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

ACCOUNT NUMBER AND TITLE: 880400 PURCHASES OF ASSETS - OTHER

| DEBIT | | | CREDIT | | | |
|--------|--------|--------|--------|-------|------|--|
| B152AP | B406AP | D134AP | C132R | C136R | F370 | |
| B402AP | B604AP | G124 | C134R | C138R | | |

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

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