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| **100000** | **ASSETS** |  |
| 101000 | Fund Balance With Treasury | Debit |
| 109000 | Fund Balance With Treasury While Awaiting a Warrant | Debit |
|  | **CASH** |  |
| 110100 | General Fund of the U.S. Government's Operating Cash | Debit |
| 110300 | Restricted Operating Cash | Debit |
| 110900 | Checks Outstanding | Credit |
| 111000 | Undeposited Collections | Debit |
| 112000 | Imprest Funds | Debit |
| 112500 | U.S. Debit Card Funds | Debit |
| 113000 | Funds Held Outside of Treasury - Budgetary | Debit |
| 113500 | Funds Held Outside of Treasury - Non-Budgetary | Debit |
| 114500 | Cash Held by U.S. Disbursing Officers Outside the Treasury's  General Account | Debit |
| 119000 | Other Cash | Debit |
| 119090 | Other Cash - International Monetary Fund | Debit |
| 119305 | International Monetary Fund - Letter of Credit | Credit |
| 119306 | International Monetary Fund - Receivable/Payable Currency  Valuation Adjustment | Debit |
| 119307 | International Monetary Fund - Dollar Deposits With the IMF | Credit |
| 119309 | International Monetary Fund - Currency Holdings | Debit |
| 119333 | International Monetary Fund - Reserve Position | Debit |
| 119400 | Exchange Stabilization Fund (ESF) Assets - Holdings of Special  Drawing Rights (SDR) | Debit |
| 119500 | Other Monetary Assets | Debit |
| 120000 | Foreign Currency | Debit |
| 120500 | Foreign Currency Denominated Equivalent Assets | Debit |
| 120900 | Uninvested Foreign Currency | Debit |
| 125000 | Central Accounting/Agency Reconciliation Account | Debit |
|  | **RECEIVABLES** |  |
| 131000 | Accounts Receivable | Debit |
| 131900 | Allowance for Loss on Accounts Receivable | Credit |
| 132000 | Funded Employment Benefit Contributions Receivable | Debit |
| 132100 | Unfunded FECA Benefit Contributions Receivable | Debit |
| 132500 | Taxes Receivable | Debit |
| 132900 | Allowance for Loss on Taxes Receivable | Credit |
| 133000 | Receivable for Transfers of Currently Invested Balances | Debit |
| 133500 | Expenditure Transfers Receivable | Debit |
| 134000 | Interest Receivable - Not Otherwise Classified | Debit |
| 134100 | Interest Receivable - Loans | Debit |

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|  | **RECEIVABLES (continued)** |  |
| 134200 | Interest Receivable - Investments | Debit |
| 134300 | Interest Receivable - Taxes | Debit |
| 134400 | Interest Receivable on Special Drawing Rights (SDR) | Debit |
| 134500 | Allowance for Loss on Interest Receivable - Loans | Credit |
| 134600 | Allowance for Loss on Interest Receivable - Investments | Credit |
| 134700 | Allowance for Loss on Interest Receivable - Not Otherwise  Classified | Credit |
| 134800 | Allowance for Loss on Interest Receivable - Taxes | Credit |
| 135000 | Loans Receivable | Debit |
| 135090 | Loans Receivable - International Monetary Fund | Debit |
| 135100 | Capitalized Loan Interest Receivable - Non-Credit Reform | Debit |
| 135900 | Allowance for Loss on Loans Receivable | Credit |
| 135990 | Allowance for Loss on Loans Receivable - International Monetary  Fund | Credit |
| 136000 | Penalties and Fines Receivable - Not Otherwise Classified | Debit |
| 136100 | Penalties and Fines Receivable - Loans | Debit |
| 136300 | Penalties and Fines Receivable - Taxes | Debit |
| 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans | Credit |
| 136700 | Allowance for Loss on Penalties and Fines Receivable - Not  Otherwise Classified | Credit |
| 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes | Credit |
| 137000 | Administrative Fees Receivable - Not Otherwise Classified | Debit |
| 137100 | Administrative Fees Receivable - Loans | Debit |
| 137300 | Administrative Fees Receivable - Taxes | Debit |
| 137500 | Allowance for Loss on Administrative Fees Receivable - Loans | Credit |
| 137700 | Allowance for Loss on Administrative Fees Receivable - Not  Otherwise Classified | Credit |
| 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes | Credit |
| 138000 | Loans Receivable - Troubled Assets Relief Program | Debit |
| 138100 | Interest Receivable - Loans - Troubled Assets Relief Program | Debit |
| 138400 | Interest Receivable - Foreign Currency Denominated Assets | Debit |
| 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled  Assets Relief Program | Credit |
| 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program | Credit |
| 139000 | Appropriated Dedicated Collections Receivable | Debit |
| 139900 | Allowance for Subsidy | Credit |
| 141000 | Advances and Prepayments | Debit |
| 198100 | Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S.  Government | Debit |

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|  | **INVENTORY AND RELATED PROPERTY** |  |
| 151100 | Operating Materials and Supplies Held for Use | Debit |
| 151200 | Operating Materials and Supplies Held in Reserve for Future Use | Debit |
| 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | Debit |
| 151400 | Operating Materials and Supplies Held for Repair | Debit |
| 151600 | Operating Materials and Supplies in Development | Debit |
| 151900 | Operating Materials and Supplies - Allowance | Credit |
| 152100 | Inventory Purchased for Resale | Debit |
| 152200 | Inventory Held in Reserve for Future Sale | Debit |
| 152300 | Inventory Held for Repair | Debit |
| 152400 | Inventory - Excess, Obsolete, and Unserviceable | Debit |
| 152500 | Inventory - Raw Materials | Debit |
| 152600 | Inventory - Work-in-Process | Debit |
| 152700 | Inventory - Finished Goods | Debit |
| 152900 | Inventory - Allowance | Credit |
|  | **SEIZED MONETARY ASSETS** |  |
| 153100 | Seized Monetary Instruments | Debit |
| 153200 | Seized Cash Deposited | Debit |
|  | **FORFEITED PROPERTY** |  |
| 154100 | Forfeited Property Held for Sale | Debit |
| 154200 | Forfeited Property Held for Donation or Use | Debit |
| 154900 | Forfeited Property - Allowance | Credit |
|  | **FORECLOSED PROPERTY** |  |
| 155100 | Foreclosed Property | Debit |
| 155900 | Foreclosed Property - Allowance | Credit |
|  | **COMMODITIES** |  |
| 156100 | Commodities Held Under Price Support and Stabilization Support  Programs | Debit |
| 156900 | Commodities - Allowance | Credit |
|  | **STOCKPILE MATERIALS** |  |
| 157100 | Stockpile Materials Held in Reserve | Debit |
| 157200 | Stockpile Materials Held for Sale | Debit |
|  | **OTHER RELATED PROPERTY** |  |
| 159100 | Other Related Property | Debit |
| 159900 | Other Related Property - Allowance | Credit |

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|  | **INVESTMENTS** |  |
| 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of  the Fiscal Service | Debit |
| 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | Credit |
| 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the  Fiscal Service | Debit |
| 161300 | Amortization of Discount and Premium on U.S. Treasury  Securities Issued by the Bureau of the Fiscal Service | Debit |
| 161800 | Market Adjustment - Investments | Debit |
| 162000 | Investments in Securities Other Than the Bureau of the Fiscal  Service Securities | Debit |
| 162100 | Discount on Securities Other Than the Bureau of the Fiscal  Service Securities | Credit |
| 162200 | Premium on Securities Other Than the Bureau of the Fiscal  Service Securities | Debit |
| 162300 | Amortization of Discount and Premium on Securities Other Than  the Bureau of the Fiscal Service Securities | Debit |
| 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the  Bureau of the Fiscal Service | Debit |
| 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the  Bureau of the Fiscal Service | Credit |
| 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds  Issued by the Bureau of the Fiscal Service | Debit |
| 164200 | Preferred Stock Accounted for Under the Provisions of the Federal  Credit Reform Act | Debit |
| 164300 | Allowance for Subsidy - Preferred Stock Accounted for Under the  Provisions of the Federal Credit Reform Act | Credit |
| 164400 | Common Stock Accounted for Under the Provisions of the Federal  Credit Reform Act | Debit |
| 164500 | Allowance for Subsidy - Common Stock Accounted for Under the  Provisions of the Federal Credit Reform Act | Credit |
| 164600 | Discount on Securities Account for Under the Provisions of the  Federal Credit Reform Act | Credit |
| 164700 | Premium on Securities Accounted for Under the Provisions of the  Federal Credit Reform Act | Debit |
| 165000 | Preferred Stock in Federal Government Sponsored Enterprise | Debit |
| 165100 | Market Adjustment - Senior Preferred Stock in Federal  Government Sponsored Enterprise | Debit |
| 165200 | Common Stock Warrants in Federal Government Sponsored  Enterprise | Debit |

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|  | **INVESTMENTS (continued)** |  |
| 165300 | Market Adjustment - Common Stock Warrants in Federal  Government Sponsored Enterprise | Debit |
| 167000 | Foreign Investments | Debit |
| 167100 | Discount on Foreign Investments | Credit |
| 167200 | Premium on Foreign Investments | Debit |
| 167900 | Foreign Exchange Rate Revalue Adjustments - Investments | Debit |
| 169000 | Other Investments | Debit |
|  | **GENERAL PROPERTY, PLANT, AND EQUIPMENT** |  |
| 171100 | Land and Land Rights | Debit |
| 171200 | Improvements to Land | Debit |
| 171900 | Accumulated Depreciation on Improvements to Land | Credit |
| 172000 | Construction-in-Progress | Debit |
| 173000 | Buildings, Improvements, and Renovations | Debit |
| 173900 | Accumulated Depreciation on Buildings, Improvements, and  Renovations | Credit |
| 174000 | Other Structures and Facilities | Debit |
| 174900 | Accumulated Depreciation on Other Structures and Facilities | Credit |
| 175000 | Equipment | Debit |
| 175900 | Accumulated Depreciation on Equipment | Credit |
| 181000 | Assets Under Capital Lease | Debit |
| 181900 | Accumulated Depreciation on Assets Under Capital Lease | Credit |
| 182000 | Leasehold Improvements | Debit |
| 182900 | Accumulated Amortization on Leasehold Improvements | Credit |
| 183000 | Internal-Use Software | Debit |
| 183200 | Internal-Use Software in Development | Debit |
| 183900 | Accumulated Amortization on Internal-Use Software | Credit |
| 184000 | Other Natural Resources | Debit |
| 184900 | Allowance for Depletion | Credit |
| 189000 | Other General Property, Plant, and Equipment | Debit |
| 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment | Credit |
|  | **OTHER ASSETS** |  |
| 192100 | Receivable From Appropriations | Debit |
| 192300 | Contingent Receivable for Capital Transfers | Debit |
| 192500 | Capital Transfers Receivable | Debit |
| 198000 | Asset for Agency's Custodial and Non-Entity Liabilities - General  Fund of the U.S. Government | Debit |
| 199000 | Other Assets | Debit |
| 199500 | General Property, Plant, and Equipment Permanently Removed  but Not Yet Disposed | Debit |

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|  | **OTHER ASSETS (continued)** |  |
| 199900 | Central Accounting Control Account | Debit |
| **200000** | **LIABILITIES** |  |
| 201000 | Liability for Fund Balance With Treasury | Credit |
| 209010 | Liability for Fund Balance While Awaiting a Warrant | Credit |
|  | **ACCRUED LIABILITIES - OTHER** |  |
| 211000 | Accounts Payable | Credit |
| 211200 | Accounts Payable for Federal Government Sponsored Enterprise | Credit |
| 212000 | Disbursements in Transit | Credit |
| 213000 | Contract Holdbacks | Credit |
| 214000 | Accrued Interest Payable - Not Otherwise Classified | Credit |
| 214100 | Accrued Interest Payable - Loans | Credit |
| 214200 | Accrued Interest Payable - Debt | Credit |
| 215000 | Payable for Transfers of Currently Invested Balances | Credit |
| 215500 | Expenditure Transfers Payable | Credit |
| 216000 | Entitlement Benefits Due and Payable | Credit |
| 217000 | Subsidy Payable to the Financing Account | Credit |
| 218000 | Loan Guarantee Liability | Credit |
| 219000 | Other Liabilities With Related Budgetary Obligations | Credit |
| 219100 | Liability for Employer Benefits and Claims | Credit |
| 219200 | Special Drawing Right (SDR) Certificates Issued to Federal  Reserve Banks | Credit |
| 219300 | Allocation of Special Drawing Rights (SDRs) | Credit |
| 220000 | Liability for Unpaid Insurance Claims | Credit |
| 220500 | Liability for Unearned Insurance Premiums | Credit |
|  | **ACCRUED LIABILITIES - PAYROLL AND BENEFITS** |  |
| 221000 | Accrued Funded Payroll and Leave | Credit |
| 221100 | Withholdings Payable | Credit |
| 221300 | Employer Contributions and Payroll Taxes Payable | Credit |
| 221500 | Other Post Employment Benefits Due and Payable | Credit |
| 221600 | Pension Benefits Due and Payable to Beneficiaries | Credit |
| 221700 | Benefit Premiums Payable to Carriers | Credit |
| 221800 | Life Insurance Benefits Due and Payable to Beneficiaries | Credit |
| 222000 | Unfunded Leave | Credit |
| 222500 | Unfunded FECA Liability | Credit |
| 229000 | Other Unfunded Employment Related Liability | Credit |

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|  | **UNEARNED REVENUE** |  |
| 231000 | Liability for Advances and Prepayments | Credit |
| 232000 | Other Deferred Revenue | Credit |
| 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections | Credit |
| 241000 | Liability for Clearing Accounts | Credit |
|  | **DEBT** |  |
| 251000 | Principal Payable to the Bureau of the Fiscal Service | Credit |
| 251100 | Capitalized Loan Interest Payable - Non-Credit Reform | Credit |
| 252000 | Principal Payable to the Federal Financing Bank | Credit |
| 253000 | Securities Issued by Federal Agencies Under General and Special  Financing Authority | Credit |
| 253100 | Discount on Securities Issued by Federal Agencies Under General  and Special Financing Authority | Debit |
| 253200 | Premium on Securities Issued by Federal Agencies Under General  and Special Financing Authority | Credit |
| 253300 | Amortization of Discount on Securities Issued by Federal  Agencies Under General and Special Financing Authority | Credit |
| 253400 | Amortization of Premium on Securities Issued by Federal  Agencies Under General and Special Financing Authority | Debit |
| 254000 | Participation Certificates | Credit |
| 259000 | Other Debt | Credit |
|  | **ACTUARIAL LIABILITIES** |  |
| 261000 | Actuarial Pension Liability | Credit |
| 262000 | Actuarial Health Insurance Liability | Credit |
| 263000 | Actuarial Life Insurance Liability | Credit |
| 265000 | Actuarial FECA Liability | Credit |
| 266000 | Actuarial Liabilities for Federal Insurance and Guarantee  Programs | Credit |
| 267000 | Actuarial Liabilities for Treasury-Managed Benefit Programs | Credit |
| 269000 | Other Actuarial Liabilities | Credit |
|  | **OTHER LIABILITIES** |  |
| 291000 | Prior Liens Outstanding on Acquired Collateral | Credit |
| 292000 | Contingent Liabilities | Credit |
| 292200 | Contingent Liabilities - Federal Government Sponsored Enterprise | Credit |
| 292300 | Contingent Liability for Capital Transfers | Credit |
| 294000 | Capital Lease Liability | Credit |
| 296000 | Accounts Payable From Canceled Appropriations | Credit |
| 297000 | Liability for Capital Transfers | Credit |

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|  | **OTHER LIABILITIES (continued)** |  |
| 298000 | Custodial Liability | Credit |
| 298500 | Liability for Non-Entity Assets Not Reported on the Statement of  Custodial Activity | Credit |
| 299000 | Other Liabilities Without Related Budgetary Obligations | Credit |
| 299100 | Other Liabilities - Reductions | Credit |
| 299200 | Appropriated Dedicated Collections Liability | Credit |
| 299500 | Estimated Cleanup Cost Liability | Credit |
| **300000** | **NET POSITION** |  |
| 309000 | Unexpended Appropriations While Awaiting a Warrant | Credit |
| 309010 | Appropriations Outstanding - Warrants to be Issued | Debit |
| 310000 | Unexpended Appropriations - Cumulative | Credit |
| 310100 | Unexpended Appropriations - Appropriations Received | Credit |
| 310200 | Unexpended Appropriations - Transfers-In | Credit |
| 310300 | Unexpended Appropriations - Transfers-Out | Debit |
| 310500 | Unexpended Appropriations - Prior-Period Adjustments Due to  Corrections of Errors - Years Preceding the Prior-Year | Debit |
| 310600 | Unexpended Appropriations - Adjustments | Debit |
| 310700 | Unexpended Appropriations - Used | Debit |
| 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to  Corrections of Errors | Debit |
| 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to  Changes in Accounting Principles | Debit |
| 320000 | Appropriations Outstanding - Cumulative | Debit |
| 320100 | Appropriations Outstanding - Warrants Issued | Debit |
| 320110 | Appropriations Outstanding - Transfers | Debit |
| 320600 | Appropriations Outstanding - Adjustments | Credit |
| 320700 | Appropriations Outstanding - Used | Credit |
| 320800 | Appropriations Outstanding - Prior-Period Adjustments | Credit |
| 331000 | Cumulative Results of Operations | Credit |
| 340000 | Fiduciary Net Assets | Credit |
| 341000 | Contributions to Fiduciary Net Assets | Credit |
| 342000 | Withdrawals or Distributions of Fiduciary Net Assets | Debit |
| **400000** | **BUDGETARY** |  |
|  | **ANTICIPATED RESOURCES** |  |
| 403200 | Estimated Indefinite Contract Authority | Debit |
| 403400 | Anticipated Adjustments to Contract Authority | Credit |
| 404200 | Estimated Indefinite Borrowing Authority | Debit |
| 404400 | Anticipated Reductions to Borrowing Authority | Credit |

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|  | **ANTICIPATED RESOURCES (continued)** |  |
| 404700 | Anticipated Transfers to the General Fund of the U.S. Government  - Current-Year Authority | Credit |
| 404800 | Anticipated Transfers to the General Fund of the U.S. Government  - Prior-Year Balances | Credit |
| 405000 | Anticipated Reductions to Appropriations by Offsetting  Collections or Receipts | Credit |
| 406000 | Anticipated Collections From Non-Federal Sources | Debit |
| 407000 | Anticipated Collections From Federal Sources | Debit |
|  | **TRANSFERS OF RECEIVABLES FROM INVESTED BALANCES** |  |
| 408100 | Amounts Appropriated From a Specific Treasury-Managed Trust  Fund TAFS - Receivable - Transferred | Credit |
| 408200 | Allocations of Realized Authority - To Be Transferred From  Invested Balances - Transferred | Credit |
| 408300 | Transfers - Current-Year Authority - Receivable - Transferred | Credit |
|  | **APPROPRIATIONS REALIZED** |  |
| 411100 | Debt Liquidation Appropriations | Debit |
| 411200 | Liquidation of Deficiency - Appropriations | Debit |
| 411300 | Appropriated Receipts Derived From Unavailable Trust or Special  Fund Receipts | Debit |
| 411400 | Appropriated Receipts Derived From Available Trust or Special  Fund Receipts | Debit |
| 411500 | Loan Subsidy Appropriation | Debit |
| 411600 | Debt Forgiveness Appropriation | Debit |
| 411601 | Debt Forgiveness - Cancellation of Debt Adjustment | Debit |
| 411700 | Loan Administrative Expense Appropriation | Debit |
| 411800 | Reestimated Loan Subsidy Appropriation | Debit |
| 411900 | Other Appropriations Realized | Debit |
| 411990 | Other Appropriations Realized - International Monetary Fund | Debit |
| 411991 | Other Appropriations Realized - International Monetary Fund -  Reserve Tranche | Debit |
| 411992 | Other Appropriations Realized - International Monetary Fund -  Letter of Credit | Debit |
| 411993 | Other Appropriations Realized - International Monetary Fund -  New Arrangements to Borrow (NAB) | Debit |
| 411994 | Other Appropriations Realized - International Monetary Fund -  Exchange Rate Changes (NAB) | Debit |
| 412000 | Anticipated Indefinite Appropriations | Debit |
| 412100 | Amounts Appropriated From Specific Invested TAFS Reclassified  - Receivable - Cancellation | Debit |

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|  | **APPROPRIATIONS REALIZED (continued)** |  |
| 412200 | Authority Adjusted for Interest on the Bureau of the Fiscal Service  Securities | Debit |
| 412300 | Amounts Appropriated From Specific Invested TAFS Reclassified  - Receivable - Temporary Reduction | Debit |
| 412400 | Amounts Appropriated From Specific Invested TAFS Reclassified  - Payable - Temporary Reduction/Cancellation | Credit |
| 412500 | Loan Modification Adjustment Transfer Appropriation | Debit |
| 412600 | Amounts Appropriated From Specific Invested TAFS -  Receivable | Debit |
| 412700 | Amounts Appropriated From Specific Invested TAFS - Payable | Credit |
| 412800 | Amounts Appropriated From Specific Invested TAFS - Transfers-  In | Debit |
| 412900 | Amounts Appropriated From Specific Invested TAFS - Transfers- Out | Credit |
|  | **CONTRACT AUTHORITY** |  |
| 413000 | Appropriation to Liquidate Contract Authority Withdrawn | Credit |
| 413100 | Current-Year Contract Authority Realized | Debit |
| 413200 | Substitution of Contract Authority | Credit |
| 413300 | Decreases to Indefinite Contract Authority | Credit |
| 413400 | Contract Authority Withdrawn | Credit |
| 413500 | Contract Authority Liquidated | Credit |
| 413600 | Contract Authority To Be Liquidated by Trust Funds | Credit |
| 413700 | Transfers of Contract Authority - Allocation | Debit |
| 413800 | Appropriation to Liquidate Contract Authority | Debit |
| 413900 | Contract Authority Carried Forward | Debit |
|  | **BORROWING AUTHORITY** |  |
| 414000 | Substitution of Borrowing Authority | Credit |
| 414100 | Current-Year Borrowing Authority Realized | Debit |
| 414200 | Actual Repayment of Borrowing Authority Converted to Cash | Credit |
| 414201 | Modification adjustment transfer of Borrowing Authority  Converted to Cash | Credit |
| 414300 | Current-Year Decreases to Indefinite Borrowing Authority  Realized | Credit |
| 414400 | Borrowing Authority Withdrawn | Credit |
| 414500 | Borrowing Authority Converted to Cash | Credit |
| 414600 | Actual Repayments of Debt, Current-Year Authority | Credit |
| 414700 | Actual Repayments of Debt, Prior-Year Balances | Credit |
| 414800 | Resources Realized From Borrowing Authority | Debit |
| 414900 | Borrowing Authority Carried Forward | Debit |

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|  | **OTHER BUDGETARY RESOURCES** |  |
| 415000 | Reappropriations - Transfers-In | Debit |
| 415100 | Actual Capital Transfers to the General Fund of the U.S.  Government, Current-Year Authority | Credit |
| 415200 | Actual Capital Transfers to the General Fund of the U.S.  Government, Prior-Year Balances | Credit |
| 415300 | Transfers of Contract Authority - Non-Allocation | Debit |
| 415400 | Appropriation to Liquidate Contract Authority - Non-Allocation -  Transferred | Debit |
| 415500 | Appropriation to Liquidate Contract Authority - Allocation -  Transferred | Debit |
| 415700 | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously  Precluded From Obligation | Debit |
| 415730 | Authority Made Available From Appropriations Previously  Precluded From Obligation | Debit |
| 415800 | Authority Made Available From Offsetting Collection Balances  Previously Precluded From Obligation | Debit |
| 415900 | Repayment of Repayable Advances - Current-Year Authority | Credit |
| 415901 | Repayment of Repayable Advances - Prior-Year Balances | Credit |
| 416000 | Anticipated Transfers - Current-Year Authority | Debit |
| 416500 | Allocations of Authority - Anticipated From Invested Balances | Debit |
| 416600 | Allocations of Realized Authority - To Be Transferred From  Invested Balances | Debit |
| 416700 | Allocations of Realized Authority - Transferred From Invested  Balances | Debit |
| 416800 | Allocations of Realized Authority Reclassified - Authority To Be  Transferred From Invested Balances - Temporary Reduction | Debit |
| 417000 | Transfers - Current-Year Authority | Debit |
| 417100 | Non-Allocation Transfers of Invested Balances - Receivable | Debit |
| 417200 | Non-Allocation Transfers of Invested Balances - Payable | Credit |
| 417300 | Non-Allocation Transfers of Invested Balances - Transferred | Debit |
| 417500 | Allocation Transfers of Current-Year Authority for Non-Invested  Accounts | Debit |
| 417590 | Allocation Transfers of Current-Year Authority for Non-Invested  Accounts - International Monetary Fund | Debit |
| 417600 | Allocation Transfers of Prior-Year Balances | Debit |
| 417690 | Allocation Transfers of Prior-Year Balances - International  Monetary Fund | Debit |
| 418000 | Anticipated Transfers - Prior-Year Balances | Debit |
| 418300 | Anticipated Balance Transfers - Unobligated Balances -  Legislative Change of Purpose | Debit |

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|  | **OTHER BUDGETARY RESOURCES (continued)** |  |
| 419000 | Transfers - Prior-Year Balances | Debit |
| 419100 | Balance Transfers - Extension of Availability Other Than  Reappropriations | Debit |
| 419200 | Balance Transfers - Unexpired to Expired | Debit |
| 419300 | Balance Transfers - Unobligated Balances - Legislative Change of  Purpose | Debit |
| 419500 | Transfer of Obligated Balances | Debit |
| 419600 | Balance Transfers-In - Expired to Expired | Debit |
| 419700 | Balance Transfers-Out - Expired to Expired | Credit |
| 419900 | Transfer of Expired Expenditure Transfers - Receivable | Debit |
| 420100 | Total Actual Resources - Collected | Debit |
| 420190 | Total Actual Resources - Collected - International Monetary Fund | Debit |
| 420800 | Adjustment to Total Resources - Disposition of Canceled Payables | Credit |
| 421000 | Anticipated Reimbursements and Other Income | Debit |
| 421200 | Liquidation of Deficiency - Offsetting Collections | Debit |
| 421500 | Anticipated Expenditure Transfers from Trust Funds | Debit |
| 422100 | Unfilled Customer Orders Without Advance | Debit |
| 422200 | Unfilled Customer Orders With Advance | Debit |
| 422500 | Expenditure Transfers From Trust Funds - Receivable | Debit |
| 423000 | Unfilled Customer Orders Without Advance - Transferred | Debit |
| 423100 | Unfilled Customer Orders With Advance - Transferred | Credit |
| 423200 | Appropriation Trust Fund Expenditure Transfers - Receivable -  Transferred | Debit |
| 423300 | Reimbursements and Other Income Earned - Receivable -  Transferred | Debit |
| 423400 | Other Federal Receivables - Transferred | Debit |
| 424000 | Appropriations Reduced by Offsetting Collections or Receipts -  Collected | Credit |
| 425100 | Reimbursements and Other Income Earned - Receivable | Debit |
| 425200 | Reimbursements and Other Income Earned - Collected | Debit |
| 425300 | Prior-Year Unfilled Customer Orders With Advance - Refunds  Paid | Debit |
| 425500 | Expenditure Transfers from Trust Funds - Collected | Debit |
| 426000 | Actual Collections of Governmental-Type Fees | Debit |
| 426100 | Actual Collections of Business-Type Fees | Debit |
| 426200 | Actual Collections of Loan Principal | Debit |
| 426300 | Actual Collections of Loan Interest | Debit |
| 426400 | Actual Collections of Rent | Debit |
| 426500 | Actual Collections From Sale of Foreclosed Property | Debit |
| 426600 | Other Actual Business-Type Collections From Non-Federal  Sources | Debit |

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|  | **OTHER BUDGETARY RESOURCES (continued)** |  |
| 426700 | Other Actual Governmental-Type Collections From Non-Federal  Sources | Debit |
| 426800 | Interest Collected From Foreign Securities and Special Drawing  Rights (SDR) | Debit |
| 427100 | Actual Program Fund Subsidy Collected | Debit |
| 427300 | Interest Collected From Treasury | Debit |
| 427500 | Actual Collections From Liquidating Fund | Debit |
| 427600 | Actual Collections From Financing Fund | Debit |
| 427700 | Other Actual Collections - Federal | Debit |
| 428300 | Interest Receivable From Treasury | Debit |
| 428500 | Receivable From the Liquidating Fund | Debit |
| 428600 | Receivable From the Financing Fund | Debit |
| 428700 | Other Federal Receivables | Debit |
| 429000 | Amortization of Investments in U.S. Treasury Zero Coupon Bonds | Debit |
| 429500 | Adjustments to the Exchange Stabilization Fund (ESF) | Debit |
| 429590 | Adjustments to the International Monetary Fund | Debit |
|  | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED** |  |
| 431000 | Anticipated Recoveries of Prior-Year Obligations | Debit |
| 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary  Resources | Debit |
| 435000 | Canceled Authority | Credit |
| 435100 | Partial or Early Cancellation of Authority | Credit |
| 435190 | Partial Cancellation of Authority - International Monetary Fund | Credit |
| 435400 | Appropriation Withdrawn | Credit |
| 435500 | Cancellation of Appropriation From Unavailable Receipts | Credit |
| 435600 | Cancellation of Appropriation From Invested Balances | Credit |
| 435700 | Cancellation of Appropriated Amounts Receivable From Invested  Trust or Special Funds | Credit |
| 437000 | Offset to Appropriation Realized for Redemption of Treasury  Securities | Credit |
| 438200 | Temporary Reduction - New Budget Authority | Credit |
| 438300 | Temporary Reduction - Prior-Year Balances | Credit |
| 438400 | Temporary Reduction/Cancellation Returned by Appropriation | Credit |
| 438500 | Temporary Sequester Returned for Cancellation | Debit |
| 438700 | Temporary Reduction of Appropriation From Unavailable  Receipts, New Budget Authority | Credit |
| 438800 | Temporary Reduction of Appropriation From Unavailable  Receipts, Prior-Year Balances | Credit |
| 439000 | Reappropriations - Transfers-Out | Credit |
| 439100 | Adjustments to Indefinite Appropriations | Credit |

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|  | **BUDGETARY ADJUSTMENTS AND STATUS OF**  **RESOURCES – UNOBLIGATED (continued)** |  |
| 439190 | Adjustments to Indefinite Appropriations - International Monetary  Fund | Credit |
| 439200 | Permanent Reduction - New Budget Authority | Credit |
| 439300 | Permanent Reduction - Prior-Year Balances | Credit |
| 439400 | Receipts Unavailable for Obligation Upon Collection | Credit |
| 439500 | Authority Unavailable for Obligation Pursuant to Public Law -  Temporary - Current-Year Authority | Credit |
| 439501 | Authority Unavailable for Obligation Pursuant to Public Law -  Temporary - Prior-Year Authority | Credit |
| 439600 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon  Collection | Credit |
| 439700 | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation -  Current-Year Balances | Credit |
| 439701 | Appropriations Temporarily Precluded From Obligation - Prior-  Year | Credit |
| 439730 | Appropriations Temporarily Precluded From Obligation | Credit |
| 439800 | Offsetting Collections Temporarily Precluded From Obligation | Credit |
| 439900 | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded  From Obligation | Credit |
| 442000 | Unapportioned Authority - Pending Rescission | Credit |
| 443000 | Unapportioned Authority - OMB Deferral | Credit |
| 445000 | Unapportioned Authority | Credit |
| 451000 | Apportionments | Credit |
| 459000 | Apportionments - Anticipated Resources - Programs Subject to  Apportionment | Credit |
| 461000 | Allotments - Realized Resources | Credit |
| 462000 | Unobligated Funds Exempt From Apportionment | Credit |
| 462090 | Unobligated Funds Exempt From Apportionment - International  Monetary Fund | Credit |
| 462091 | Unobligated Funds Exempt From Apportionment - International  Monetary Fund - New Arrangements to Borrow (NAB) | Credit |
| 463000 | Funds Not Available for Commitment/Obligation | Credit |
| 463500 | Funds Not Available - Adjustments to the Exchange Stabilization  Fund (ESF) | Credit |
| 465000 | Allotments - Expired Authority | Credit |
| 469000 | Anticipated Resources - Programs Exempt From Apportionment | Credit |
| 470000 | Commitments - Programs Subject to Apportionment | Credit |
| 472000 | Commitments - Programs Exempt From Apportionment | Credit |

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|  | **BUDGETARY ADJUSTMENTS AND STATUS OF**  **RESOURCES - UNEXPENDED OBLIGATIONS** |  |
| 436000 | Appropriation Purpose Fulfilled - Balance Not Available | Credit |
| 480100 | Undelivered Orders - Obligations, Unpaid | Credit |
| 480200 | Undelivered Orders - Obligations, Prepaid/Advanced | Credit |
| 483100 | Undelivered Orders - Obligations Transferred, Unpaid | Credit |
| 483200 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced | Credit |
| 487100 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders  - Obligations, Recoveries | Debit |
| 487200 | Downward Adjustments of Prior-Year Prepaid/Advanced  Undelivered Orders - Obligations, Refunds Collected | Debit |
| 488100 | Upward Adjustments of Prior-Year Undelivered Orders -  Obligations, Unpaid | Credit |
| 488200 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | Credit |
|  | **BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY** |  |
| 490100 | Delivered Orders - Obligations, Unpaid | Credit |
| 490200 | Delivered Orders - Obligations, Paid | Credit |
| 490800 | Authority Outlayed Not Yet Disbursed | Credit |
| 493100 | Delivered Orders - Obligations Transferred, Unpaid | Credit |
| 497100 | Downward Adjustments of Prior-Year Unpaid Delivered Orders -  Obligations, Recoveries | Debit |
| 497200 | Downward Adjustments of Prior-Year Paid Delivered Orders -  Obligations, Refunds Collected | Debit |
| 498100 | Upward Adjustments of Prior-Year Delivered Orders -  Obligations, Unpaid | Credit |
| 498200 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | Credit |
| **500000** | **REVENUE AND OTHER FINANCING SOURCES** |  |
| 510000 | Revenue From Goods Sold | Credit |
| 510900 | Contra Revenue for Goods Sold | Debit |
| 520000 | Revenue From Services Provided | Credit |
| 520900 | Contra Revenue for Services Provided | Debit |
| 531000 | Interest Revenue - Other | Credit |
| 531100 | Interest Revenue - Investments | Credit |
| 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | Credit |
| 531300 | Interest Revenue - Subsidy Amortization | Credit |

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|  | **REVENUE AND OTHER FINANCING SOURCES**  **(continued)** |  |
| 531400 | Dividend Income Accounted for Under the Provisions of the  Federal Credit Reform Act | Credit |
| 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | Debit |
| 531700 | Contra Revenue for Interest Revenue - Loans Receivable | Debit |
| 531800 | Contra Revenue for Interest Revenue - Investments | Debit |
| 531900 | Contra Revenue for Interest Revenue - Other | Debit |
| 532000 | Penalties and Fines Revenue | Credit |
| 532400 | Contra Revenue for Penalties and Fines | Debit |
| 532500 | Administrative Fees Revenue | Credit |
| 532900 | Contra Revenue for Administrative Fees | Debit |
| 540000 | Funded Benefit Program Revenue | Credit |
| 540500 | Unfunded FECA Benefit Revenue | Credit |
| 540600 | Contra Revenue for Unfunded FECA Benefit Revenue | Debit |
| 540900 | Contra Revenue for Funded Benefit Program Revenue | Debit |
| 550000 | Insurance and Guarantee Premium Revenue | Credit |
| 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue | Debit |
| 560000 | Donated Revenue - Financial Resources | Credit |
| 560900 | Contra Revenue for Donations - Financial Resources | Debit |
| 561000 | Donated Revenue - Non-Financial Resources | Credit |
| 561900 | Contra Donated Revenue - Nonfinancial Resources | Debit |
| 564000 | Forfeiture Revenue - Cash and Cash Equivalents | Credit |
| 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents | Debit |
| 565000 | Forfeiture Revenue - Forfeitures of Property | Credit |
| 565900 | Contra Forfeiture Revenue - Forfeitures of Property | Debit |
| 570000 | Expended Appropriations | Credit |
| 570005 | Appropriations - Expended | Debit |
| 570500 | Expended Appropriations - Prior-Period Adjustments Due to  Corrections of Errors - Years Preceding the Prior-Year | Credit |
| 570800 | Expended Appropriations - Prior-Period Adjustments Due to  Corrections of Errors | Credit |
| 570810 | Appropriations - Expended - Prior-Period Adjustments | Debit |
| 570900 | Expended Appropriations - Prior-Period Adjustments Due to  Changes in Accounting Principles | Credit |
| 571000 | Transfer in of Agency Unavailable Custodial and Non-Entity  Collections | Credit |
| 571200 | Accrual of Agency Amount To Be Collected - Custodial and Non-  Entity - General Fund of the U.S. Government | Credit |
| 571300 | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the  General Fund of the U.S. Government | Credit |

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|  | **REVENUE AND OTHER FINANCING SOURCES**  **(continued)** |  |
| 572000 | Financing Sources Transferred In Without Reimbursement | Credit |
| 573000 | Financing Sources Transferred Out Without Reimbursement | Debit |
| 573500 | Appropriated Dedicated Collections to be Transferred In | Credit |
| 573600 | Appropriated Dedicated Collections to be Transferred Out | Debit |
| 574000 | Appropriated Dedicated Collections Transferred In | Credit |
| 574500 | Appropriated Dedicated Collections Transferred Out | Debit |
| 575000 | Expenditure Financing Sources - Transfers-In | Credit |
| 575500 | Non-Expenditure Financing Sources - Transfers-In - Other | Credit |
| 575600 | Non-Expenditure Financing Sources - Transfers-In - Capital  Transfers | Credit |
| 576000 | Expenditure Financing Sources - Transfers-Out | Debit |
| 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other | Debit |
| 576600 | Non-Expenditure Financing Sources - Transfers-Out - Capital  Transfers | Debit |
| 577500 | Non-Budgetary Financing Sources Transferred In | Credit |
| 577600 | Non-Budgetary Financing Sources Transferred Out | Debit |
| 577700 | Authority Transfer Control In | Credit |
| 577800 | Authority Transfer Control Out | Debit |
| 578000 | Imputed Financing Sources | Credit |
| 579000 | Other Financing Sources | Credit |
| 579001 | Other Non-Budgetary Financing Sources for Debt  Accruals/Amortization | Credit |
| 579010 | Other General Fund Financing Sources | Debit |
| 579100 | Adjustment to Financing Sources - Credit Reform | Debit |
| 579200 | Financing Sources To Be Transferred Out - Contingent Liability | Debit |
| 579500 | Seigniorage | Credit |
| 580000 | Tax Revenue Collected - Not Otherwise Classified | Credit |
| 580100 | Tax Revenue Collected - Individual | Credit |
| 580200 | Tax Revenue Collected - Corporate | Credit |
| 580300 | Tax Revenue Collected - Unemployment | Credit |
| 580400 | Tax Revenue Collected - Excise | Credit |
| 580500 | Tax Revenue Collected - Estate and Gift | Credit |
| 580600 | Tax Revenue Collected - Customs | Credit |
| 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | Credit |
| 582100 | Tax Revenue Accrual Adjustment - Individual | Credit |
| 582200 | Tax Revenue Accrual Adjustment - Corporate | Credit |
| 582300 | Tax Revenue Accrual Adjustment - Unemployment | Credit |
| 582400 | Tax Revenue Accrual Adjustment - Excise | Credit |
| 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | Credit |
| 582600 | Tax Revenue Accrual Adjustment - Customs | Credit |
| 583000 | Contra Revenue for Taxes - Not Otherwise Classified | Debit |

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|  | **REVENUE AND OTHER FINANCING SOURCES**  **(continued)** |  |
| 583100 | Contra Revenue for Taxes - Individual | Debit |
| 583200 | Contra Revenue for Taxes - Corporate | Debit |
| 583300 | Contra Revenue for Taxes - Unemployment | Debit |
| 583400 | Contra Revenue for Taxes - Excise | Debit |
| 583500 | Contra Revenue for Taxes - Estate and Gift | Debit |
| 583600 | Contra Revenue for Taxes - Customs | Debit |
| 589000 | Tax Revenue Refunds - Not Otherwise Classified | Debit |
| 589100 | Tax Revenue Refunds - Individual | Debit |
| 589200 | Tax Revenue Refunds - Corporate | Debit |
| 589300 | Tax Revenue Refunds - Unemployment | Debit |
| 589400 | Tax Revenue Refunds - Excise | Debit |
| 589500 | Tax Revenue Refunds - Estate and Gift | Debit |
| 589600 | Tax Revenue Refunds - Customs | Debit |
| 590000 | Other Revenue | Credit |
| 590900 | Contra Revenue for Other Revenue | Debit |
| 591900 | Revenue and Other Financing Sources - Cancellations | Debit |
| 591910 | Cancellations of Revenue and Other Financing Sources - The  General Fund of the U.S. Government | Credit |
| 592100 | Valuation Change in Investments - Exchange Stabilization Fund  (ESF) | Credit |
| 592200 | Valuation Change in Investments for Federal Government  Sponsored Enterprise | Credit |
| 592300 | Valuation Change in Investments - Beneficial Interest in Trust | Credit |
| 599000 | Collections for Others - Statement of Custodial Activity | Debit |
| 599100 | Accrued Collections for Others - Statement of Custodial Activity | Debit |
| 599300 | Offset to Non-Entity Collections - Statement of Changes in Net  Position | Debit |
| 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes  in Net Position | Debit |
| 599700 | Financing Sources Transferred In From Custodial Statement  Collections | Credit |
| 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government | Debit |
| **600000** | **EXPENSES** |  |
| 610000 | Operating Expenses/Program Costs | Debit |
| 615000 | Expensed Asset | Debit |
| 619000 | Contra Bad Debt Expense - Incurred for Others | Credit |
| 619900 | Adjustment to Subsidy Expense | Credit |

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|  | **EXPENSES (continued)** |  |
| 631000 | Interest Expenses on Borrowing From the Bureau of the Fiscal  Service and/or the Federal Financing Bank | Debit |
| 632000 | Interest Expenses on Securities | Debit |
| 633000 | Other Interest Expenses | Debit |
| 633800 | Remuneration Interest | Debit |
| 634000 | Interest Expense Accrued on the Liability for Loan Guarantees | Debit |
| 640000 | Benefit Expense | Debit |
| 650000 | Cost of Goods Sold | Debit |
| 660000 | Applied Overhead | Credit |
| 661000 | Cost Capitalization Offset | Credit |
| 671000 | Depreciation, Amortization, and Depletion | Debit |
| 672000 | Bad Debt Expense | Debit |
| 673000 | Imputed Costs | Debit |
| 679000 | Other Expenses Not Requiring Budgetary Resources | Debit |
| 679500 | Contra Expense-Non-Fiduciary Deposit Fund Intragovernmental  Administrative Fees | Credit |
| 680000 | Future Funded Expenses | Debit |
| 685000 | Employer Contributions to Employee Benefit Programs Not  Requiring Current-Year Budget Authority (Unobligated) | Debit |
| 690000 | Non-Production Costs | Debit |
| **700000** | **GAINS/LOSSES/MISCELLANEOUS ITEMS** |  |
|  | **GAINS** |  |
| 711000 | Gains on Disposition of Assets - Other | Credit |
| 711100 | Gains on Disposition of Investments | Credit |
| 711200 | Gains on Disposition of Borrowings | Credit |
| 717100 | Gains on Changes in Long-Term Assumptions - From Experience | Credit |
| 717200 | Losses on Changes in Long-Term Assumptions - From  Experience | Debit |
| 718000 | Unrealized Gains | Credit |
| 718100 | Unrealized Gain - Exchange Stabilization Fund (ESF) | Credit |
| 719000 | Other Gains | Credit |
| 719090 | Gains on International Monetary Fund Assets | Credit |
| 719100 | Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges | Credit |
|  | **LOSSES** |  |
| 721000 | Losses on Disposition of Assets - Other | Debit |
| 721100 | Losses on Disposition of Investments | Debit |
| 721200 | Losses on Disposition of Borrowings | Debit |
| 727100 | Gains on Changes in Long-Term Assumptions | Credit |

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|  | **LOSSES (continued)** |  |
| 727200 | Losses on Changes in Long-Term Assumptions | Debit |
| 728000 | Unrealized Losses | Debit |
| 728100 | Unrealized Losses - Exchange Stabilization Fund (ESF) | Debit |
| 729000 | Other Losses | Debit |
| 729090 | Losses on International Monetary Fund Assets | Debit |
| 729100 | Losses for Exchange Stabilization Fund (ESF) Accrued Interest  and Charges | Debit |
| 729200 | Other Losses From Impairment of Assets | Debit |
|  | **MISCELLANEOUS ITEMS** |  |
| 730000 | Extraordinary Items | Credit |
| 740000 | Prior-Period Adjustments Due to Corrections of Errors | Credit |
| 740100 | Prior-Period Adjustments Due to Changes in Accounting  Principles | Credit |
| 740500 | Prior-Period Adjustments Due to Corrections of Errors -Years  Preceding the Prior-Year | Credit |
| 750000 | Distribution of Income - Dividend | Debit |
| 760000 | Changes in Actuarial Liability | Debit |
| 771000 | Trust Fund Warrant Journal Vouchers Issued Net of Adjustments | Debit |
| **800000** | **MEMORANDUM** |  |
| 801000 | Guaranteed Loan Level | Debit |
| 801500 | Guaranteed Loan Level - Unapportioned | Credit |
| 802000 | Guaranteed Loan Level - Apportioned | Credit |
| 804000 | Guaranteed Loan Level - Used Authority | Credit |
| 804500 | Guaranteed Loan Level - Unused Authority | Credit |
| 805000 | Guaranteed Loan Principal Outstanding | Debit |
| 805300 | Guaranteed Loan New Disbursements by Lender | Credit |
| 806500 | Guaranteed Loan Collections, Defaults, and Adjustments | Debit |
| 807000 | Guaranteed Loan Cumulative Disbursements by Lenders | Credit |
| 809100 | Partial or Early Cancellation of Authority | Credit |
| 809200 | Offset for Partial or Early Cancellation of Authority | Debit |
| 880100 | Offset for Purchases of Assets | Credit |
| 880200 | Purchases of Property, Plant, and Equipment | Debit |
| 880300 | Purchases of Inventory and Related Property | Debit |
| 880400 | Purchases of Assets - Other | Debit |