

## SUPPLEMENT

## Section III

U.S. Government Standard General Ledger  
Account Transaction Postings

ACCOUNT NUMBER AND TITLE: 101000 FUND BALANCE WITH TREASURY

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

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**U.S. Government 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 BY THE PUBLIC

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

ACCOUNT NUMBER AND TITLE: 119000 OTHER CASH

DEBIT				CREDIT			
C108	C150	D310	H100	B140	D306	D506	H200

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

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					

ACCOUNT NUMBER AND TITLE:           120500 FOREIGN CURRENCY  
DENOMINATED EQUIVALENT  
ASSETS

DEBIT				CREDIT			
B144	C157	D600		B146	C126	D573	
C115	D575						

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

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

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

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

ACCOUNT NUMBER AND TITLE:   132000 FUNDED EMPLOYMENT BENEFIT  
CONTRIBUTIONS RECEIVABLE

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

ACCOUNT NUMBER AND TITLE:   132500 TAXES RECEIVABLE

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

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

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	

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	

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

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					

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		

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

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		

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		

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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	

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

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

DEBIT				CREDIT			
D306	D406	E508		D310	D420	D424	E604

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

DEBIT				CREDIT			
D306	D406	E508		D310	D420	D424	E604

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	

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Account Transaction Postings**

C416	D310	H100		C141AP	D306	H200	
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ACCOUNT NUMBER AND TITLE: 137500 ALLOWANCE FOR LOSS ON  
ADMINISTRATIVE FEES  
RECEIVABLE - LOANS

DEBIT				CREDIT			
D306	D407	E508		D310	D420	D424	E604

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	

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

DEBIT				CREDIT			
B144	C420	F144AP		C115	C126	C157	

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. Government 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					

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**U.S. Government Standard General Ledger  
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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

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	

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				C644	D110	D516	
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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					

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	

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**U.S. Government Standard General Ledger  
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ACCOUNT NUMBER AND TITLE: 154100 FORFEITED PROPERTY HELD FOR SALE

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

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				

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

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## Section III

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

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. Government 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.

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## SUPPLEMENT

## Section III

**U.S. Government 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	D310	E512	C124	C607	D306	E608
C123	C604	E115	E608	C125	C608	E117R	H200
C602	C605	E117	H100	C606	C611	E512	

ACCOUNT NUMBER AND TITLE: 161800 MARKET ADJUSTMENT -  
INVESTMENTS

DEBIT				CREDIT			
D310	E512	E608	H100	D306	E512	H200	
				D589	E608		

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## SUPPLEMENT

## Section III

**U.S. Government 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	

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## SUPPLEMENT

## Section III

**U.S. Government 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	C618	E512	
B166	E608			C611	D306	H200	

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

DEBIT				CREDIT			
C128	C618	E512		B128	D310	H100	
C611	D306	H200		B166	E608		

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	C618	E512	
E113	E608			C611	D306	H200	

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## SUPPLEMENT

## Section III

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

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			

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

DEBIT				CREDIT			
B162				C202	C702	C704	

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## SUPPLEMENT

## Section III

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

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			

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	

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

## SUPPLEMENT

## Section III

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

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	

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

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

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

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	

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



## SUPPLEMENT

## Section III

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

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				

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					

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

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## SUPPLEMENT

## Section III

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

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

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	

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

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

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

## SUPPLEMENT

## Section III

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

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

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	

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

## SUPPLEMENT

## Section III

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

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		

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			

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

## SUPPLEMENT

## Section III

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

ACCOUNT NUMBER AND TITLE: 211000 ACCOUNTS PAYABLE

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

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	

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

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## SUPPLEMENT

## Section III

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

ACCOUNT NUMBER AND TITLE: 214100 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					

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	

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

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	

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		

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

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	

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		

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

## SUPPLEMENT

## Section III

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

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

DEBIT				CREDIT			
D102	D110	D308	D308AP	D106	D134	E106	
				D107	D312		

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	

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

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

## SUPPLEMENT

## Section III

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

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

DEBIT				CREDIT			
C144R	C605	D506		C108	C170	C603	E115
C417R	C611	D588		C144	C417	C607	E119

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

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

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

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	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. Government 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	F342
B102AP	B402AP	B604AP	E104AP	C136R	C139R	D110R	
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. Government 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			

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

DEBIT				CREDIT			
H200				H312			

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

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

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

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		

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	

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

## SUPPLEMENT

## Section III

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

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

DEBIT				CREDIT			
A140	F116			C107	C132	C614	C646
				C109	C136	C616	D108
				C116	C154	C626	D308AP
				C117	C609	C628	F112
				C130	C612	C640	

ACCOUNT NUMBER AND TITLE: 407000 ANTICIPATED COLLECTIONS  
FROM FEDERAL SOURCES

DEBIT				CREDIT			
A140	C604	F116		C101	C132	C602	C648
				C103	C136	C606	D108
				C106	C412	C608	D308AP
				C109	C415	C618	F112
				C124	C416	C646	

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			

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

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

## SUPPLEMENT

## Section III

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

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

DEBIT				CREDIT			
A542	F378			A540	F378R		

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			

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

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

## SUPPLEMENT

## Section III

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

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					

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		

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

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

## SUPPLEMENT

## Section III

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

ACCOUNT NUMBER AND TITLE: 411900 OTHER APPROPRIATIONS  
REALIZED

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

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

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			

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

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

## SUPPLEMENT

## Section III

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

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			

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	

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

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



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

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			

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			

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

## SUPPLEMENT

## Section III

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

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			

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		

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

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

## SUPPLEMENT

## Section III

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

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

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			

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

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

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

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	

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	

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

## SUPPLEMENT

## Section III

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

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

DEBIT				CREDIT			
F302				B119	B136	B139	

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	

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

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

## SUPPLEMENT

## Section III

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

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

DEBIT				CREDIT			
A194				F134	F318	F356	

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. Government 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			
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. Government 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		A180	A406	A442	
A444	A448			A404	A440	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		

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## SUPPLEMENT

## Section III

**U.S. Government 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.

**U.S. Government 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		

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

DEBIT				CREDIT			
C110				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. Government Standard General Ledger  
Account Transaction Postings**

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	C182	F109	
				C103	C430	F380	

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		

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		

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

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

## SUPPLEMENT

## Section III

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

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		

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

DEBIT				CREDIT			
A714	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			

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

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

## SUPPLEMENT

## Section III

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

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

DEBIT				CREDIT			
A502				F302			

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			

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

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

SUPPLEMENT

Section III

U.S. Government Standard General Ledger  
Account Transaction Postings

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

DEBIT				CREDIT			
C109	C614	C628		F302			
C612	C616						

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			

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

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

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	

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							

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. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 428700 OTHER FEDERAL RECEIVABLES

DEBIT				CREDIT			
C415	C648	F388R		C140	C647	F388	
C416	C650						

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	F116			D110	D134	D308AP	F112

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. Government Standard General Ledger  
Account Transaction Postings**

ACCOUNT NUMBER AND TITLE: 435100 PARTIAL OR EARLY  
CANCELLATION OF AUTHORITY  
WITH A U.S. TREASURY  
WARRANT

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: 437000 OFFSET TO APPROPRIATION  
REALIZED FOR REDEMPTION OF  
TREASURY SECURITIES

DEBIT				CREDIT			
F302				C780			

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

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

## SUPPLEMENT

## Section III

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

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			

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

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. Government Standard General Ledger  
Account Transaction Postings**

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	

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	

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

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

## SUPPLEMENT

## Section III

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

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				

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

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

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

U.S. Government Standard General Ledger  
Account Transaction Postings

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			

ACCOUNT NUMBER AND TITLE: 443000 UNAPPORTIONED AUTHORITY -  
OMB DEFERRAL

DEBIT				CREDIT			
A126R	F308	F312		A126			

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

## SUPPLEMENT

## Section III

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

ACCOUNT NUMBER AND TITLE: 445000 UNAPPORTIONED AUTHORITY

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

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

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

## SUPPLEMENT

## Section III

**U.S. Government 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	F308	C106AP	C204AP	C626AP	F108R
A440	B126AP	C608R	F312	C107AP	C412AP	C640AP	
A442	B128AP	C704		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.

## SUPPLEMENT

## Section III

**U.S. Government 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	F308				
A512	B154	D438	F312				
A514	B202	D502					

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

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



## SUPPLEMENT

## Section III

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

ACCOUNT NUMBER AND TITLE: 462000 UNOBLIGATED FUNDS EXEMPT  
FROM APPORTIONMENT

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

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## SUPPLEMENT

## Section III

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

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

DEBIT				CREDIT			
A501	C419	D606	D614	A138	C126	C600	D604
B210	D573	D608	F308	A140	C127	C601	D610
B444	D594	D612	F312	C113	C148	C784	D616
				C115	C157	D575	
				C119	C423	D592	

ACCOUNT NUMBER AND TITLE: 465000 ALLOTMENTS - EXPIRED  
AUTHORITY

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

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				

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## SUPPLEMENT

## Section III

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

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					

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	

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

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	

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			

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SUPPLEMENT

Section III

U.S. Government Standard General Ledger  
Account Transaction Postings

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			

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	B106	B121AP	B606
C137	C139	F322		A504	B107	B122	C406
				A512	B108	B130	C408
				A514	B109	B137	C432
				A712	B110	B138	D436
				B102	B112	B152	F320
				B103	B113	B154	
				B104	B114	B202	
				B105	B116	B604	

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## SUPPLEMENT

## Section III

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

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

DEBIT				CREDIT			
A492	F324			A492R	F325		

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			
C132	C751	C755	D308AP	F322			
C136	C753	D108					

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			

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## SUPPLEMENT

## Section III

**U.S. Government 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. Government 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	F144AP
				B153	C404AP	C624	
				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			

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## SUPPLEMENT

## Section III

**U.S. Government 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	D424	D436	D438	D402R	F336	H301	

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	

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## SUPPLEMENT

## Section III

**U.S. Government 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	C190	C420	F144AP
				C109	C416	C422	

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		

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SUPPLEMENT

Section III

U.S. Government Standard General Ledger  
Account Transaction Postings

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	

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

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SUPPLEMENT

Section III

U.S. Government Standard General Ledger  
Account Transaction Postings

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		

ACCOUNT NUMBER AND TITLE: 570000 EXPENDED APPROPRIATIONS

DEBIT				CREDIT			
C132R	C137R	D102R	F128R	A146AP	B134	B436AP	D134AP
C134R	C138R	D108R	F336	A514AP	B202AP	B438AP	E102AP
C136R	C139R	D110R		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			

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## SUPPLEMENT

## Section III

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

D310R	D312R	F336		D304	D306AP	D308AP	
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ACCOUNT NUMBER AND TITLE: 570800 EXPENDED APPROPRIATIONS -  
PRIOR-PERIOD ADJUSTMENTS  
DUE TO CORRECTIONS OF  
ERRORS

DEBIT				CREDIT			
D310R	D312R	F336		D304	D306AP	D308AP	

ACCOUNT NUMBER AND TITLE: 570900 EXPENDED APPROPRIATIONS -  
PRIOR-PERIOD ADJUSTMENTS  
DUE TO CHANGES IN  
ACCOUNTING PRINCIPLES

DEBIT				CREDIT			
D310R	D312R	F336		D302	D306AP	D308AP	

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

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## SUPPLEMENT

## Section III

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

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	C403	D144
				A498	C109	C415	

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		

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

ACCOUNT NUMBER AND TITLE: 576000 EXPENDITURE FINANCING  
SOURCES - TRANSFERS-OUT

DEBIT				CREDIT			
A500	A512	D140		A500R	D142	F336	
A501	A514			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				

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			

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## SUPPLEMENT

## Section III

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

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 - DOWNWARD  
REESTIMATE OR NEGATIVE  
SUBSIDY

DEBIT				CREDIT			
D146	D147AP	F336		D147			

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		

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

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



## SUPPLEMENT

## Section III

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

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

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

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

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

## SUPPLEMENT

## Section III

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

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	

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	

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

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

## SUPPLEMENT

## Section III

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

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		

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		

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

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

## SUPPLEMENT

## Section III

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

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			

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			

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

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

## SUPPLEMENT

## Section III

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

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			

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					

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

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

## SUPPLEMENT

## Section III

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

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			

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		

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

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

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

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					

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. Government 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: 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		

ACCOUNT NUMBER AND TITLE: 632000 INTEREST EXPENSES ON SECURITIES

DEBIT				CREDIT			
B109	B418	E124		E126	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. Government Standard General Ledger  
Account Transaction Postings**

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	

ACCOUNT NUMBER AND TITLE: 660000 APPLIED OVERHEAD

DEBIT				CREDIT			
E110	E114	F336		D514	E404		
E112	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. Government Standard General Ledger  
Account Transaction Postings**

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			
B424	C138AP	D566	E416	B108AP	D128	D566R	F336
B446	C139AP	D582		B424R	D526	D580	H300
C136AP	D518	E406		C414	D528R	E109R	
C137	D528	E410					

ACCOUNT NUMBER AND TITLE: 680000 FUTURE FUNDED EXPENSES

DEBIT				CREDIT			
B420	D112AP	F130		B424R	D145	D147AP	H300
B424	D113			B436	D146	F336	

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

## SUPPLEMENT

## Section III

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

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	

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	

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

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

## SUPPLEMENT

## Section III

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

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			

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			

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

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

## SUPPLEMENT

## Section III

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

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					

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			

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

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

## SUPPLEMENT

## Section III

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

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				

ACCOUNT NUMBER AND TITLE: 729100 OTHER LOSSES FOR ACCRUED  
SPECIAL DRAWING RIGHT (SDR)  
INTEREST AND CHARGES

DEBIT				CREDIT			
D614							

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

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

## SUPPLEMENT

## Section III

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

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					

ACCOUNT NUMBER AND TITLE: 740500 PRIOR PERIOD ADJUSTMENTS  
DUE TO CORRECTIONS OF  
ERRORS - YEARS PRECEDING THE  
PRIOR YEAR

DEBIT				CREDIT			
D306	D312	F338		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			

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

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

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



## SUPPLEMENT

## Section III

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

ACCOUNT NUMBER AND TITLE: 802000 GUARANTEED LOAN LEVEL -  
APPORTIONED

DEBIT				CREDIT			
F346	G106			G104			

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			

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

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

## SUPPLEMENT

## Section III

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

ACCOUNT NUMBER AND TITLE: 807000 GUARANTEED LOAN  
CUMULATIVE DISBURSEMENTS  
BY LENDERS

DEBIT				CREDIT			
F350				F348			

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		

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

## SUPPLEMENT

## Section III

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

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		

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.