U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	**101000**	**Fund Balance With Treasury**							
Debit					**Credit**				
A104	A462	C108	C155	C619	A112	A466	B110	B138	D306
A110	A467	C109	C156	C621	A132	A469	B111	B139	D436
A133AP	A472	C111	C158	C622	A133	A476	B112	B143	D438
A147	A474	C112	C172	C624	A134	A478	B113	B150	D502
A155	A480	C114	C176	C626	A135AP	A484	B114	B160	D506
A156	A482	C116	C182	C628	A136	A486	B116	B160AP	D507
A157	A492R	C117	C185	C630	A141	A488	B118	B162	D622
A170	A502	C120	C186	C632	A144	A490	B119	B162AP	E509
A171	A506	C121	C188	C634	A145	A492	B120	B163	F106
A175	A508	C122	C189	C636	A146	A504	B121	B163AP	F108
A181	A510	C123	C190	C638	A160	A512	B121AP	B165	F110
A184	A511	C124	C196	C640	A169	A513	B122	B166	F119
A185	A522	C125	C200	C646	A180	A514	B124	B202	F120
A186	A524	C128	C202	C647	A183	A518	B124AP	B308	F121
A188	A528	C130	C204	C702	A185AP	A526	B126	C149AP	F122
A189AP	A530R	C132	C452	C704	A189	A530	B126AP	C151AP	F124
A195	A531	C134	C453	C706	A210	A538	B128	C153AP	F128AP
A198	A536	C135	C454	C708	A404	A542	B128AP	C163	F146
A199AP	A540	C136	C602	D108	A406	A546	B129	C406	F148
A200	A544	C137	C603	D308AP	A412	A712	B130	C408	H200
A202	A704	C138	C604	D310	A414	B102	B131	C432	H412
A212	A708	C139	C605	D504	A430	B103	B132	C456	H420
A408	B121AP	C140	C606	F107	A432	B104	B132AP	C457	H424
A410	B123	C141	C607	F108R	A434	B105	B133	C458	H428
A420	B125	C141AP	C608	H100	A440	B106	B135AP	C780	H430
A436	B127	C143	C610	H400	A442	B107	B136	D122	H442
A438	B135	C145	C611	H406	A452	B108	B137	D126	
A444	B150R	C146	C612	H422	A464	B109	B137AP	D149AP	
A446	B602	C149	C614	H426					
A448	C103	C151	C615	H444					
A450	C106	C153	C616	H448					
A460	C107	C154	C618						

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			109000	Fund Balance With Treasury While Awaiting a Warrant					
Debit					Credit				
A196AP	A197				A198	A199AP			

Account Number and Title:			111000	Undeposited Collections					
Debit					Credit				
C144	C174	D310	D556		C144R	C176	D306		

Account Number and Title:			112000	Imprest Funds					
Debit					Credit				
D310	D502				D306	D504			

Account Number and Title:			112500	U.S. Debit Card Funds					
Debit					Credit				
D502					B309	B606			

Account Number and Title:			113000	Funds Held Outside of Treasury - Budgetary					
Debit					Credit				
A250	C750	C753	D310		B150R	B152	B154	D306	H200
A251	C751	C754	H100						
B150	C752	C755							

Account Number and Title:			113500	Funds Held Outside of Treasury - Non-Budgetary					
Debit					Credit				
C108	C150	H100			D506	H200			

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			119000	Other Cash					
Debit					Credit				
C108	C150	D310	H100		B140	D306	D506	H200	

Account Number and Title:			119090	Other Cash - International Monetary Fund					
Debit					Credit				
					H434				

Account Number and Title:			119305	International Monetary Fund - Letter of Credit					
Debit					Credit				
H412	H430				H410	H450			

Account Number and Title:			119306	International Monetary Fund - Receivable/Payable Currency Valuation Adjustment					
Debit					Credit				
H436	H450				H402				

Account Number and Title:			119307	International Monetary Fund - Dollar Deposits With the IMF					
Debit					Credit				
H434									

Account Number and Title:			119309	International Monetary Fund - Currency Holdings					
Debit					Credit				
H410	H432	H438			H412	H436	H440		

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	119333	International Monetary Fund - Reserve Position							
Debit					Credit				
H412					H432				

Account Number and Title:	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)							
Debit					Credit				
B141	C150	D595	D616		B446	D306	D602	D606	H200
C119	D310	D604	H100						

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	C194	D574	D579	H100	B142	D306	D576	D600	
C192	D310	D578	D603		C440	D572	D579R	H200	

Account Number and Title:	120500	Foreign Currency Denominated Equivalent Assets							
Debit					Credit				
B144	C115	C157	D575	D600	B146	C126	D573		

Account Number and Title:	120900	Uninvested Foreign Currency							
Debit					Credit				
C113	C126	C127	C600	C601	B144	B153			

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			131000	Accounts Receivable					
Debit					**Credit**				
A498	C404AP	C420	C440	D130	A195	C130	C140	C186	D576
A714	C406	C422	C610	D310	A499	C136	C141AP	C194	E508
B104AP	C412	C425	C644	D578	A502	C137	C143	C647	F144
B108AP	C414	C428	C648	E604	C106	C138	C146	D306	H200
C402	C415	C430	C650	F144AP	C109	C139	C178	D408	
C403	C416	C438	D128	H100					

Account Number and Title:			131900	Allowance for Loss on Accounts Receivable					
Debit					**Credit**				
D306	D402R	D408	E508		D310	D404	D420	E604	
					D402	D405	D424		

Account Number and Title:			132000	Funded Employment Benefit Contributions Receivable					
Debit					**Credit**				
A715	C420	D310	F144AP		A195	C185	E508		
C416	C422	E604	H100		C109	D306	H200		

Account Number and Title:			132100	Unfunded FECA Benefit Contributions Receivable					
Debit					**Credit**				
C421									

Account Number and Title:			132500	Taxes Receivable					
Debit					**Credit**				
C402	C404AP	C422	D310	E604	C141AP	C143	D306	D410	E508

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			132900	Allowance for Loss on Taxes Receivable					
Debit					**Credit**				
D306	D402R	D410	E508		D310	D402	D404	D424	E604

Account Number and Title:			133000	Receivable for Transfers of Currently Invested Balances					
Debit					**Credit**				
A161	A177	A516	D310		A135AP	A181	A442	A524	F123AP
A173	A416	A532	E604		A157	A420	A452	A536	
					A165	A422	A518	D306	
					A175	A440	A519	E508	

Account Number and Title:			133500	Expenditure Transfers Receivable					
Debit					**Credit**				
A458	A498	D144	D310	E604	A456	A502	D306		
					A499	D144R	E508		

Account Number and Title:			134000	Interest Receivable - Not Otherwise Classified					
Debit					**Credit**				
C402	C420	C437AP	F144AP		A195	C109	C143	C162	D416
C404AP	C422	D310	H100		A250	C140	C146	C163	E508
C416	C435	E604			A251	C141AP	C161	D306	H200

Account Number and Title:			134100	Interest Receivable - Loans					
Debit					**Credit**				
B104AP	C416	C428	D310	H100	A195	C140	C161	C444	D416
C402	C420	C435	E604		A250	C141AP	C162	C614	D426
C404AP	C422	C437AP	F144AP		A251	C143	C163	D306	E508
					C109	C146	C409	D414	H200

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			134200	Interest Receivable - Investments					
Debit					Credit				
B124AP	B153	C416	C423	E604	A195	C126	C146	C454	D416
B126AP	B160AP	C417	C450	F144AP	A250	C127	C156	C455	E508
B128AP	B162AP	C418	C456	H100	A251	C140	C417R	C600	H200
B129	B163AP	C419	C457		C109	C141AP	C452	C601	
B132AP	C402	C420	C458		C113	C143	C453	D306	
B133	C404AP	C422	D310						

Account Number and Title:			134300	Interest Receivable - Taxes					
Debit					Credit				
C402	C416	C422	E604	H100	A195	C109	C143	D416	
C404AP	C420	D310	F144AP		A250	C140	C146	E508	
					A251	C141AP	D306	H200	

Account Number and Title:			134400	Interest Receivable on Special Drawing Rights (SDR)					
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	D404	D420	D424	E604

Account Number and Title:			134600	Allowance for Loss on Interest Receivable - Investments					
Debit					Credit				
D306	D416	E508			D310	D404	D420	D424	E604

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified					
Debit					Credit				
D306	D416	E508			D310	D404	D420	D424	E604

Account Number and Title:			134800	Allowance for Loss on Interest Receivable - Taxes					
Debit					Credit				
D306	D416	E508			D310	D404	D420	D424	E604

Account Number and Title:			135000	Loans Receivable					
Debit					Credit				
B104AP	C409	C432	E604		C109	C161	C180	D412	E508
C152	C428	C616	H100		C148	C162	C614	D414	H200
C408	C431	D310			C149	C163	D306	D426	

Account Number and Title:			135090	Loans Receivable - International Monetary Fund					
Debit					Credit				
H442					H444				

Account Number and Title:			135100	Capitalized Loan Interest Receivable - Non-Credit Reform					
Debit					Credit				
C444	H100				C151	H200			

Account Number and Title:			135900	Allowance for Loss on Loans Receivable					
Debit					Credit				
C180	D306	D412	E508		D310	D404	E604		

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			135990	Allowance for Loss on Loans Receivable - International Monetary Fund					
Debit					Credit				
H444	H446				H449				

Account Number and Title:			136000	Penalties and Fines Receivable - Not Otherwise Classified					
Debit					Credit				
C402	C416	C422	E604	H100	A195	C141AP	C146	D406	H200
C404AP	C420	D310	F144AP		C109	C143	D306	E508	

Account Number and Title:			136100	Penalties and Fines Receivable - Loans					
Debit					Credit				
C402	C416	C422	E604	H100	A195	C146	D406	H200	
C404AP	C420	D310	F144AP		C109	D306	E508		

Account Number and Title:			136300	Penalties and Fines Receivable - Taxes					
Debit					Credit				
C402	C416	C422	E604	H100	A195	C141AP	C146	D406	H200
C404AP	C420	D310	F144AP		C109	C143	D306	E508	

Account Number and Title:			136500	Allowance for Loss on Penalties and Fines Receivable - Loans					
Debit					Credit				
D306	D406	E508			D310	D420	D424	E604	

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

U.S. Standard General Ledger
Account Transaction Postings

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	C416	C422	E604	H100	A195	C141AP	C146	D407	H200
C404AP	C420	D310	F144AP		C109	C143	D306	E508	

Account Number and Title:			137100	Administrative Fees Receivable - Loans					
Debit					Credit				
B104AP	C416	C428	F144AP		A195	C141AP	C146	D407	H200
C402	C420	D310	H100		C109	C143	D306	E508	
C404AP	C422	E604							

Account Number and Title:			137300	Administrative Fees Receivable - Taxes					
Debit					Credit				
C402	C416	C422	E604	H100	A195	C141AP	C146	D407	H200
C404AP	C420	D310	F144AP		C109	C143	D306	E508	

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

U.S. Standard General Ledger
Account Transaction Postings

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	C433	C446	D310	E604	C107	C153	D306	D413	E508

Account Number and Title:			138100	Interest Receivable - Loans - Troubled Assets Relief Program					
Debit					Credit				
C420	C436	E604			C107	C143	D306	E508	
C434	D310	F144AP			C141AP	C446	D415		

Account Number and Title:			138400	Interest Receivable - Foreign Currency Denominated Assets					
Debit					Credit				
B144	C420	F144AP			C115	C126	C157		

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program					
Debit					**Credit**				
D306	D402R	D415	E508		C434	D310	D402	D424	E604

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:			139000	Appropriated Dedicated Collections Receivable					
Debit					**Credit**				
A184									

Account Number and Title:			139900	Allowance for Subsidy					
Debit					**Credit**				
C163	D147	D150AP	D414	E118	A202AP	C103	C163	C438	
C612	D149	D306	D580	E508	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	

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			151100	Operating Materials and Supplies Held for Use					
Debit					**Credit**				
B402	D106	D310	D546	E606	B108AP	C644	D108	D418	D568
B406	D107	D526AP	D566R		C132	C646	D110	D542	E406
B604	D126	D530	D569		C134	C648	D306	D544	E510
C164	D134	D545	E602		C414	D102	D308AP	D566	E602

Account Number and Title:			151200	Operating Materials and Supplies Held in Reserve for Future Use					
Debit					**Credit**				
B402	C164	D126	D544	D569	B108AP	C414	D110	D418	D566
B406	D106	D134	D545	E602	C132	D102	D306	D542	D568
B604	D107	D310	D566R	E606	C134	D108	D308AP	D546	E510

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:			151600	Operating Materials and Supplies in Development					
Debit					**Credit**				
B402	D106	D134	E602		B108AP	C644	D108	D418	
B406	D107	D310	E606		C132	C646	D110	D545	
B604	D126	D514			C134	C648	D306	E510	
					C414	D102	D308AP	E602	

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			151900	Operating Materials and Supplies - Allowance					
Debit					Credit				
C644	C648	D528R			D310	D528	E606		
C646	D306	E510							

Account Number and Title:			152100	Inventory Purchased for Resale					
Debit					Credit				
B402	D106	D310	D566R		C132	D108	D428	D540R	E602
B406	D107	D522R	D569		C644	D110	D522	D566	
B430	D126	D524R	E602		C646	D306	D523	D568	
B604	D134	D540	E606		C648	D308AP	D524	E408	
					D102	D418	D534	E510	

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	D428	D524R	D536	E510
D310	D534	E414	E606						

Account Number and Title:			152400	Inventory - Excess, Obsolete, and Unserviceable					
Debit					Credit				
D310	D523	E602	E606		C626	D306	D428	E510	

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			152500	Inventory - Raw Materials					
Debit					Credit				
B402	C164	D126	E602		B108AP	C644	D108	D418	E510
B406	D106	D134	E606		C132	C646	D110	D428	
B604	D107	D310			C134	C648	D306	D516	
					C414	D102	D308AP	E406	

Account Number and Title:			152600	Inventory - Work-in-Process					
Debit					Credit				
D106	D134	D516	E602		B108AP	C644	D108	D418	E406
D107	D310	E114	E606		C132	C646	D110	D428	E510
D126	D514	E404			C134	C648	D306	D520	
					C414	D102	D308AP	E116	

Account Number and Title:			152700	Inventory - Finished Goods					
Debit					Credit				
B402	D106	D310	D540		B108AP	C646	D306	D523	E116
B406	D107	D520	E114		C132	C648	D308AP	D524	E406
B604	D126	D522R	E602		C134	D102	D418	D534	E408
C164	D134	D524R	E606		C414	D108	D428	D538	E510
					C644	D110	D522	D540R	

Account Number and Title:			152900	Inventory - Allowance					
Debit					Credit				
C644	D306	D538	E109R		C430	D532	E410		
C646	D418	D540R	E510		D310	D540	E606		
C648	D428	E109							

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			153100	Seized Monetary Instruments					
Debit					Credit				
C166	D310	E606			C170	C174R	D306	D555	E510

Account Number and Title:			153200	Seized Cash Deposited					
Debit					Credit				
C170	D310				D306	D506	D588		

Account Number and Title:			154100	Forfeited Property Held for Sale					
Debit					Credit				
B432	C178	D554			C636R	C646	D418	D558	
B434	D310	E606			C638	C648	D430	D562	
					C644	D306	D556	E510	

Account Number and Title:			154200	Forfeited Property Held for Donation or Use					
Debit					Credit				
D310	D558	D562	E606		D306	D430	D560	E504	E510

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		

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			155900	Foreclosed Property - Allowance					
Debit					Credit				
B114	D306	E510			D310	D426	D518	E606	

Account Number and Title:			156100	Commodities Held Under Price Support and Stabilization Support Programs					
Debit					Credit				
B402	B604	D106	D126	D310	B108AP	C642	D102	D308AP	E506
B406	C180	D107	D134	E606	C132	C644	D108	D418	E510
					C134	C646	D110	D432	
					C414	C648	D306	E408	

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

Account Number and Title:			157200	Stockpile Materials Held for Sale					
Debit					Credit				
B402	C164	D126	D552		B108AP	C414	C634	D110	D548
B406	D106	D134	E606		C132	C630	D102	D306	D550
B604	D107	D310			C134	C632	D108	D308AP	E510

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			159100	Other Related Property					
Debit					**Credit**				
B402	B604	D106	D126	D310	B108AP	C414	C648	D110	D418
B406	C164	D107	D134	E606	C132	C644	D102	D306	E510
					C134	C646	D108	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	B132	B165	C784	D602	B141	C123	C603	C608	E512
B126	B143	B166	D310	E608	B210	C124	C604	C611	H200
B128	B146	C148	D591	H100	C120	C125	C605	C619	
					C121	C431	C606	C621	
					C122	C602	C607	D306	

Account Number and Title:			161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service					
Debit					**Credit**				
C124	C606	C608	C621	E512	B128	B166	D310	E608	H100
C125	C607	C611	D306	H200					

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service							
Debit					**Credit**				
B126	B165	D310	E608	H100	C122	C602	C604	C619	E512
					C123	C603	C605	D306	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	C619	E608		C124	C607	C621	E117R	H200
C123	C604	E117	H100		C125	C608	D306	E512	
C602	C605	E512			C606	C611	D310	E608	

Account Number and Title:	161800	Market Adjustment - Investments							
Debit					**Credit**				
D310	E512	E608	H100		D306	D589	E512	E608	H200

Account Number and Title:	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities							
Debit					**Credit**				
B124	B132	B166	E608		C120	C602	C608	C750	D306
B126	B152	D310	H100		C121	C603	C611	C751	D579R
B128	B165	D579			C122	C604	C619	C752	D600
					C123	C605	C621	C753	E512
					C124	C606	C622	C754	H200
					C125	C607	C624	C755	

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities							
Debit					**Credit**				
C124	C607	C621	D600		B128	B166	D310	E608	H100
C125	C608	C622	E512						
C606	C611	D306	H200						

Account Number and Title:	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities							
Debit					**Credit**				
B126	B165	D310	E608	H100	C122	C603	C619	D600	
					C123	C604	C624	E512	
					C602	C605	D306	H200	

Account Number and Title:	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities							
Debit					**Credit**				
C122	C603	C624	E115	E608	C124	C607	C622	E117R	
C123	C604	C702	E117	H100	C125	C608	C706	E512	
C202	C605	C704	E121		C204	C611	C708	E608	
C602	C619	D310	E512		C606	C621	D306	H200	

Account Number and Title:	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service							
Debit					**Credit**				
B128	B166	D310	E608	H100	C128	C618	D306	E512	H200

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

U.S. Standard General Ledger
Account Transaction Postings

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	D306	E512	H200	B128	B166	D310	E608	H100

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	E113	E119	E608	H100	C128	C618	D306	E512	H200

Account Number and Title:			164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act					
Debit					**Credit**				
B160	B162	B163			C200	C204	C704	C708	
					C202	C702	C706		

Account Number and Title:			164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act					
Debit					**Credit**				
B160	B162	B163			C200	C204	C704	C708	
					C202	C702	C706		

Account Number and Title:			164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act					
Debit					**Credit**				
C204	C706	C708			B163				

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act							
Debit					Credit				
B162					C202	C702	C704		

Account Number and Title:	165000	Preferred Stock in Federal Government Sponsored Enterprise							
Debit					Credit				
B200					C609				

Account Number and Title:	165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise							
Debit					Credit				
D503					C609	D503R			

Account Number and Title:	165200	Common Stock Warrants in Federal Government Sponsored Enterprise							
Debit					Credit				
B200					C609				

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		

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

U.S. 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	C624	D306	E512	H200

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	

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

U.S. 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	C613	D102	D308AP	H200
B406	D107	D310	H100		C132	C644	D108	D418	
B604	D126	D514			C134	C646	D110	D510	
					C414	C648	D306	E510	

Account Number and Title:	173000	Buildings, Improvements, and Renovations							
Debit					**Credit**				
B402	C164	D126	D510	H100	B108AP	C613	D102	D308AP	H200
B406	D106	D134	D514		C132	C644	D108	D418	
B604	D107	D310	E606		C134	C646	D110	E502	
					C414	C648	D306	E510	

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations							
Debit					**Credit**				
C613	C646	D306	E502		D310	E120	E606		
C644	C648	D418	E510						

Account Number and Title:	174000	Other Structures and Facilities							
Debit					**Credit**				
B402	C164	D126	D510	H100	B108AP	C613	D102	D308AP	H200
B406	D106	D134	D514		C132	C644	D108	D418	
B604	D107	D310	E606		C134	C646	D110	E502	
					C414	C648	D306	E510	

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	C164	D126	D510	E606	B108AP	C414	D102	D306	E502
B406	D106	D134	D514	H100	C132	C610	D108	D308AP	E510
B604	D107	D310	D560		C134	C613	D110	D418	H200

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			181000	Assets Under Capital Lease					
Debit					Credit				
B438	D310	D514	E606	H100	B108AP	C414	C644	D306	E510
					C132	C610	C648	D308AP	H200
					C134	C613	D108	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	H100	B108AP	C610	D102	D308AP	
B406	D106	D134	D514		C132	C613	D108	D418	
B604	D107	D310	E606		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	H100	B108AP	C414	D102	D306	E510
B406	D106	D134	D514		C132	C610	D108	D308AP	H200
B604	D107	D310	E606		C134	C613	D110	D418	

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			183200	Internal-Use Software in Development					
Debit					Credit				
B402	D106	D134	E606		B108AP	C414	D102	D306	D512
B406	D107	D310	H100		C132	C610	D108	D308AP	E510
B604	D126	D514			C134	C613	D110	D418	H200

Account Number and Title:			183900	Accumulated Amortization on Internal-Use Software					
Debit					Credit				
C610	C613	D306	D418	E510	D310	E120	E606		

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	C610	D102	D308AP	H200
B406	D106	D134	H100		C132	C613	D108	D418	
B604	D107	D310			C134	C644	D110	E502	
					C414	C648	D306	E510	

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

U.S. 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:			198100	Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government					
Debit					Credit				
C133									

Account Number and Title:			199000	Other Assets					
Debit					Credit				
B402	B604	D107	D134	E606	B108AP	C414	D110	E510	
B406	D106	D126	D310	H100	C132	D102	D306	H200	
					C134	D108	D308AP		

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed							
Debit					**Credit**				
C613					C615				

Account Number and Title:	211000	Accounts Payable							
Debit					**Credit**				
A492	B135AP	B446	D308	D618	A492R	B406	B430	D106	E109
B110	B137AP	B450	D308AP	F128	A501	B412	B436	D107	E204AP
B120	B210	D102	D506		B402	B416	B444	D134	E412
B121	B408	D110	D508		B403	B417	B452	D312	
					B405	B428	C614	D626	

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		

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			214000	Accrued Interest Payable - Not Otherwise Classified					
Debit					**Credit**				
B112	D102	D308	D616		B416	D106	D134	D612	
B440	D110	D308AP			B418	D107	D312	D614	

Account Number and Title:			214100	Accrued Interest Payable - Loans					
Debit					**Credit**				
B112	D102	D110	D308	D308AP	B418	D106	D107	D134	D312

Account Number and Title:			214200	Accrued Interest Payable - Debt					
Debit					**Credit**				
B112	D102	D110	D308	D308AP	B418	D106	D107	D134	D312

Account Number and Title:			215000	Payable for Transfers of Currently Invested Balances					
Debit					**Credit**				
A160	A424	A446	A523	D308	A163	A426	A534	E610	
A167	A430	A454	A526	E514	A179	A520	D312		
A180	A444	A522	A538						

Account Number and Title:			215500	Expenditure Transfers Payable					
Debit					**Credit**				
A500R	D141	D308	F123AP		A500	D140	D312	E610	
A504	D142	E514							

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			216000	Entitlement Benefits Due and Payable					
Debit					**Credit**				
B110	D102	D308			B420	D107	D312		
B408	D110	D308AP			D106	D134	E106		

Account Number and Title:			217000	Subsidy Payable to the Financing Account					
Debit					**Credit**				
B105	D308	E514			B420	D312	E610		

Account Number and Title:			218000	Loan Guarantee Liability					
Debit					**Credit**				
B104	B417	D147	D308	E514	B104AP	C117	C428	D312	E122
					C103	C118	C438	D580	E610

Account Number and Title:			219000	Other Liabilities With Related Budgetary Obligations					
Debit					**Credit**				
B110	D102	D308			B402	D106	D112	D312	E108
B408	D110	D308AP			B416	D107	D134	E102	

Account Number and Title:			219100	Liability for Employer Benefits and Claims Incurred but Not Reported					
Debit					**Credit**				
D102	D110	D308	D308AP		B402	D106	D134	E102	
					B420	D107	D312		

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks							
Debit					Credit				
					D591				

Account Number and Title:	219300	Allocation of Special Drawing Rights (SDRs)							
Debit					Credit				
D610					D595	D608			

Account Number and Title:	220000	Liability for Unpaid Insurance Claims							
Debit					Credit				
B110	B408	D308			B402	B420	D134	D312	

Account Number and Title:	220500	Liability for Unearned Insurance Premiums							
Debit					Credit				
C424	D308				B602	D312			

Account Number and Title:	221000	Accrued Funded Payroll and Leave							
Debit					Credit				
B110	D102	D308			B402	D107	D312		
B408	D110	D308AP			D106	D134	E102		

Account Number and Title:	221100	Withholdings Payable							
Debit					Credit				
B110	D102	D308			B402	D107	D312		
B408	D110	D308AP			D106	D134	E102		

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			221300	Employer Contributions and Payroll Taxes Payable					
Debit					**Credit**				
B110	D102	D308			B402	D107	D312		
B408	D110	D308AP			D106	D134	E104		

Account Number and Title:			221500	Other Post Employment Benefits Due and Payable					
Debit					**Credit**				
B110	D102	D308			D106	D107	D134	D312	E106
B408	D110	D308AP							

Account Number and Title:			221600	Pension Benefits Due and Payable to Beneficiaries					
Debit					**Credit**				
D102	D110	D308	D308AP		D106	D107	D134	D312	E106

Account Number and Title:			221700	Benefit Premiums Payable to Carriers					
Debit					**Credit**				
D102	D110	D308	D308AP		D106	D107	D134	D312	E106

Account Number and Title:			221800	Life Insurance Benefits Due and Payable to Beneficiaries					
Debit					**Credit**				
D102	D110	D308	D308AP		D106	D107	D134	D312	E106

Account Number and Title:			222000	Unfunded Leave					
Debit					**Credit**				
D308	E514				B420	D312	E610		

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			222500	Unfunded FECA Liability					
Debit					**Credit**				
D308	E514				B422	D312	E610		

Account Number and Title:			229000	Other Unfunded Employment Related Liability					
Debit					**Credit**				
D308	E514				B420	B422	D312	E610	

Account Number and Title:			231000	Liability for Advances and Prepayments					
Debit					**Credit**				
A710	B142	E514			A704	C182	D312	E610	
A712	D308	F110							

Account Number and Title:			232000	Other Deferred Revenue					
Debit					**Credit**				
C118	C426	D308	D562		B432	B602	C116		
C424	C636R	D558			B434	C114	D312		

Account Number and Title:			240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections					
Debit					**Credit**				
B403	C144R	C605	D405	D588	C108	C417	C607	E115	
B407	C417R	C611	D506		C144	C425	C619	E205	
					C170	C603	C621		

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			241000	Liability for Clearing Accounts					
Debit					**Credit**				
D507					C111				

Account Number and Title:			251000	Principal Payable to the Bureau of the Fiscal Service					
Debit					**Credit**				
B120	B121AP	B135AP	D308		A156	D312	E610		
B121	B131	B137AP	E514						

Account Number and Title:			251100	Capitalized Loan Interest Payable - Non-Credit Reform					
Debit					**Credit**				
B113	B121	B135AP	B137AP		A156	B440			

Account Number and Title:			252000	Principal Payable to the Federal Financing Bank					
Debit					**Credit**				
B120	B121AP	B135AP	D308		A156	D312	E610		
B121	B131	B137AP	E514						

Account Number and Title:			253000	Securities Issued by Federal Agencies Under General and Special Financing Authority					
Debit					**Credit**				
C780	D308				B123	B125	B127	D312	

Account Number and Title:			253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority					
Debit					**Credit**				
B127	D312				D308				

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

U.S. Standard General Ledger
Account Transaction Postings

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				

Account Number and Title:			259000	Other Debt					
Debit					Credit				
B122	D308				D312				

Account Number and Title:			261000	Actuarial Pension Liability					
Debit					Credit				
B103	D308	D570	E106	E514	B420	D312	D571	E610	

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

U.S. Standard General Ledger
Account Transaction Postings

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	

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	B426	D312	D571	E610

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

U.S. Standard General Ledger
Account Transaction Postings

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			

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		

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

U.S. Standard General Ledger
Account Transaction Postings

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	C142	C402AP	C404	D312
C151AP	D308	D424AP							

Account Number and Title:			298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity					
Debit					Credit				
C149AP	C153AP	F124			C145AP	C196AP	C420AP	D503AP	
C151AP	D420R	F125			C147	C403AP	C435AP	E516AP	
					C152	C405	C437		

Account Number and Title:			299000	Other Liabilities Without Related Budgetary Obligations					
Debit					Credit				
C170	D112	D555	E514		B420	C166	D312	E610	
C174R	D308	E504			C150	D148	D562		

Account Number and Title:			299100	Other Liabilities - Reductions					
Debit					Credit				
A141					A132	A136	A189		
					A134	A145	D622		

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	299200	Appropriated Dedicated Collections Liability							
Debit					Credit				
					A556				

Account Number and Title:	299500	Estimated Cleanup Cost Liability							
Debit					Credit				
B436	D308	D434	E514		B420	D312	E610		

Account Number and Title:	309000	Unexpended Appropriations While Awaiting a Warrant							
Debit					Credit				
A198	A199AP				A196AP	A197			

Account Number and Title:	310000	Unexpended Appropriations - Cumulative							
Debit					Credit				
F342					F342				

Account Number and Title:	310100	Unexpended Appropriations - Appropriations Received							
Debit					Credit				
F108	F148	F342			A104	A170	A202	H400	
					A110	A198	F107	H406	
					A155	A199AP	F108R	H448	

Account Number and Title:	310200	Unexpended Appropriations - Transfers-In							
Debit					Credit				
F342					A408	A448	A472	A506	
					A436	A460	A480	H422	
					A444	A467	A496	H426	

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			310300	Unexpended Appropriations - Transfers-Out					
Debit					Credit				
A404	A440	A476	A494		F342				
A412	A464	A484	H420						
A432	A469	A490	H424						

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	A169	F119	F128AP		A200	F342			
A132	D622	F120	H428						
A136	F106	F122							

Account Number and Title:			310700	Unexpended Appropriations - Used					
Debit					Credit				
A146AP	B122AP	B418AP	C408AP	E104AP	B450R	C136R	C139R	D110R	F148R
A202AP	B130AP	B428AP	D106AP	E106AP	C132R	C137R	D102R	D618R	F342
A514AP	B134	B430AP	D107AP	E108AP	C134R	C138R	D108R	F128R	
B102AP	B202AP	B436AP	D114AP	E109AP					
B105AP	B402AP	B438AP	D126AP	E204AP					
B106AP	B406AP	B452AP	D134AP	E412AP					
B107AP	B412AP	B604AP	D626AP						
B109AP	B416AP	C136AP	E102AP						

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors					
Debit					Credit				
D304	D306AP	D308AP			D310R	D312R	F342		

Account Number and Title:			310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles					
Debit					Credit				
D302	D306AP	D308AP			D310R	D312R	F342		

Account Number and Title:			331000	Cumulative Results of Operations					
Debit					Credit				
F336	F340				F336	F338			

Account Number and Title:			340000	Fiduciary Net Assets					
Debit					Credit				
H300	H312				H301	H310			

Account Number and Title:			341000	Contributions to Fiduciary Net Assets					
Debit					Credit				
H310					H100				

Account Number and Title:			342000	Withdrawals or Distributions of Fiduciary Net Assets					
Debit					Credit				
H200					H312				

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

U.S. 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 U.S. Government - Current-Year Authority					
Debit					Credit				
B111	B119	B120	B136	F114	A142	A143	F118		

Account Number and Title:			404800	Anticipated Transfers to the General Fund of the U.S. Government - Prior-Year Balances					
Debit					Credit				
B111	B119	B120	B136	F114	A142	A143	F113		

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	405000	Anticipated Reductions to Appropriations by Offsetting Collections or Receipts							
Debit					**Credit**				
C205	F112				A213				

Account Number and Title:	406000	Anticipated Collections From Non-Federal Sources							
Debit					**Credit**				
A140	F116				C107	C154	C616	C646	
					C109	C609	C626	D108	
					C116	C612	C628	D308AP	
					C117	C614	C640	F112	

Account Number and Title:	407000	Anticipated Collections From Federal Sources							
Debit					**Credit**				
A140	C457	C604	F116		C101	C124	C453	C618	D308AP
					C103	C412	C602	C646	F112
					C106	C415	C606	C648	
					C109	C416	C608	D108	

Account Number and Title:	408100	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred							
Debit					**Credit**				
A542	F374				A540	F374R			

Account Number and Title:	408200	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred							
Debit					**Credit**				
A542	F376				A540				

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

U.S. 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	A196	A197AP	A199R	F108R	A199	F108	F302		

Account Number and Title:			411200	Liquidation of Deficiency - Appropriations					
Debit					Credit				
A104	A196	A197AP	A199R		A199	F302			

Account Number and Title:			411300	Appropriated Receipts Derived From Unavailable Trust or Special Fund Receipts					
Debit					Credit				
A184					F302				

Account Number and Title:			411400	Appropriated Receipts Derived From Available Trust or Special Fund Receipts					
Debit					Credit				
A186	A510	C190	C608	C750	B124AP	B128AP	B162AP	C458	F302
A188	C114	C452	C618	C752	B126	B129	B163AP	C604	
A195	C124	C454	C622	C754	B126AP	B160AP	C456	D438	
A212	C172	C602	C624	E113					
A250	C176	C606	C636						

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			411500	Loan Subsidy Appropriation					
Debit					Credit				
A104	A196	A197AP	A199R		A199	F302			

Account Number and Title:			411600	Debt Forgiveness Appropriation					
Debit					Credit				
A104	A196	A197AP	A199R		A199	F302			

Account Number and Title:			411601	Debt Forgiveness - Cancellation of Debt Adjustment					
Debit					Credit				
A200					F302				

Account Number and Title:			411700	Loan Administrative Expense Appropriation					
Debit					Credit				
A104	A196	A197AP	A199R		A199	F302			

Account Number and Title:			411800	Reestimated Loan Subsidy Appropriation					
Debit					Credit				
A104	F108R				F108	F302			

Account Number and Title:			411900	Other Appropriations Realized					
Debit					Credit				
A104	A196	A199R			A125	A199	F108	F148	F302
A155	A197AP	F108R							

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	411990	Other Appropriations Realized - International Monetary Fund							
Debit					Credit				
H406					H480				

Account Number and Title:	411991	Other Appropriations Realized - International Monetary Fund - Reserve Tranche							
Debit					Credit				
H400					H480				

Account Number and Title:	411992	Other Appropriations Realized - International Monetary Fund - Letter of Credit							
Debit					Credit				
H400					H480				

Account Number and Title:	411994	Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)							
Debit					Credit				
H448									

Account Number and Title:	412000	Anticipated Indefinite Appropriations							
Debit					Credit				
A102	C604	F116			A104	A197AP	C124	C608	
					A186	A202	C602	C618	
					A196	A212	C606	F112	

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			412100	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation					
Debit					Credit				
A519	F123AP				F369				

Account Number and Title:			412300	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction					
Debit					Credit				
A135AP	A518				F366				

Account Number and Title:			412400	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation					
Debit					Credit				
F360	F368				A522	A523			

Account Number and Title:			412500	Loan Modification Adjustment Transfer Appropriation					
Debit					Credit				
A202					F302				

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				

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			412800	Amounts Appropriated From Specific Invested TAFS - Transfers-In					
Debit					Credit				
A524	A528				A135AP	A518	F302		

Account Number and Title:			412900	Amounts Appropriated From Specific Invested TAFS - Transfers-Out					
Debit					Credit				
A522	A530R	A531	F302		A526	A530			

Account Number and Title:			413000	Appropriation to Liquidate Contract Authority Withdrawn					
Debit					Credit				
F302					A169				

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		

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	413400	Contract Authority Withdrawn							
Debit					**Credit**				
F304					D136				

Account Number and Title:	413500	Contract Authority Liquidated							
Debit					**Credit**				
A169	F304				A170	A171	A175	A187	

Account Number and Title:	413600	Contract Authority To Be Liquidated by Trust Funds							
Debit					**Credit**				
A175					A173				

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				

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			414000	Substitution of Borrowing Authority					
Debit					Credit				
F306					A155	A159			

Account Number and Title:			414100	Current-Year Borrowing Authority Realized					
Debit					Credit				
A152	A154	F112			F306				

Account Number and Title:			414200	Actual Repayment of Borrowing Authority Converted to Cash					
Debit					Credit				
F302					B120	B121	B135AP	B137AP	

Account Number and Title:			414201	Modification adjustment transfer of Borrowing Authority Converted to Cash					
Debit					Credit				
F302					B111				

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				

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	414500	Borrowing Authority Converted to Cash							
Debit					**Credit**				
F306					A156				

Account Number and Title:	414600	Actual Repayments of Debt, Current-Year Authority							
Debit					**Credit**				
F302					B120	B121AP	B135AP		
					B121	B131	B137AP		

Account Number and Title:	414700	Actual Repayments of Debt, Prior-Year Balances							
Debit					**Credit**				
F302					B120	B121AP	B135AP		
					B121	B131	B137AP		

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				

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			415100	Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority					
Debit					Credit				
F302					B111	B119	B136	B139	

Account Number and Title:			415200	Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances					
Debit					Credit				
F302					B111	B119	B136	B139	

Account Number and Title:			415300	Transfers of Contract Authority - Non-Allocation					
Debit					Credit				
A161	A167	F305			A163	A165			

Account Number and Title:			415400	Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred					
Debit					Credit				
A160					A157	F305			

Account Number and Title:			415500	Appropriation to Liquidate Contract Authority - Allocation - Transferred					
Debit					Credit				
A180	F392				A181	F393			

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	415700	Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation							
Debit					**Credit**				
A192					F132	F316	F354		

Account Number and Title:	415730	Authority Made Available From Appropriations Previously Precluded From Obligation							
Debit					**Credit**				
A192					F132	F316	F354		

Account Number and Title:	415800	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation							
Debit					**Credit**				
A194					F134	F318	F356		

Account Number and Title:	415900	Repayment of Repayable Advances - Current-Year Authority							
Debit					**Credit**				
F302									

Account Number and Title:	415901	Repayment of Repayable Advances - Prior-Year Balances							
Debit					**Credit**				
F302					A216				

Account Number and Title:	416000	Anticipated Transfers - Current-Year Authority							
Debit					**Credit**				
A468	A476	A478			A470	A472	A474	A532	F104

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

U.S. Standard General Ledger
Account Transaction Postings

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	A420	A422	A426	F376

Account Number and Title:			416700	Allocations of Realized Authority - Transferred From Invested Balances					
Debit					Credit				
A420					A430	F302			

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	A472	A474	A480	A482	A160	A478	A486		
					A476	A484	F302		

Account Number and Title:			417100	Non-Allocation Transfers of Invested Balances - Receivable					
Debit					Credit				
A532	F378R				A536	F378			

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	417200	Non-Allocation Transfers of Invested Balances - Payable							
Debit					**Credit**				
A522	A538				A534				

Account Number and Title:	417300	Non-Allocation Transfers of Invested Balances - Transferred							
Debit					**Credit**				
A536					A538	F302			

Account Number and Title:	417500	Allocation Transfers of Current-Year Authority for Non-Invested Accounts							
Debit					**Credit**				
A181	A446	A450	A474		A180	A406	A442	A478	
A444	A448	A472			A404	A440	A476	F302	

Account Number and Title:	417590	Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund							
Debit					**Credit**				
H422	H480				H420				

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	

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	417690	Allocation Transfers of Prior-Year Balances - International Monetary Fund							
Debit					**Credit**				
H426					H424				

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	A478	A484	A486	F302

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		

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			419300	Balance Transfers - Unobligated Balances - Legislative Change of Purpose					
Debit					Credit				
A472	A474	A480	A482		A476	A478	A484	A486	F302

Account Number and Title:			419500	Transfer of Obligated Balances					
Debit					Credit				
A492R	A506	A540	A550		A488	A492	A542	A548	F302
A496	A508	A544	A552		A490	A494	A546	A554	

Account Number and Title:			419600	Balance Transfers-In - Expired to Expired					
Debit					Credit				
A467					F302				

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	

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	420190	Total Actual Resources - Collected - International Monetary Fund							
Debit					Credit				
H480									

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	A708	C182	C650	F112

Account Number and Title:	421200	Liquidation of Deficiency - Offsetting Collections							
Debit					Credit				
C110					F302				

Account Number and Title:	421500	Anticipated Expenditure Transfers from Trust Funds							
Debit					Credit				
A114	F116				A498	F112			

Account Number and Title:	422100	Unfilled Customer Orders Without Advance							
Debit					Credit				
A704	A706	C101	F380R		A714	C103	C430	F380	
					A715	C182	F109		

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

U.S. Standard General Ledger
Account Transaction Postings

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	A502	D144R	F372	F384

Account Number and Title:			423000	Unfilled Customer Orders Without Advance - Transferred					
Debit					Credit				
A546	F380				A544	F380R			

Account Number and Title:			423100	Unfilled Customer Orders With Advance - Transferred					
Debit					Credit				
A554	F382				A552	F382R			

Account Number and Title:			423200	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred					
Debit					Credit				
A542	F384				A540	F384R			

Account Number and Title:			423300	Reimbursements and Other Income Earned - Receivable - Transferred					
Debit					Credit				
A542	F386				A540	F386R			

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			423400	Other Federal Receivables - Transferred					
Debit					Credit				
A542	F388				A540	F388R			

Account Number and Title:			424000	Appropriations Reduced by Offsetting Collections or Receipts - Collected					
Debit					Credit				
F148					C205				

Account Number and Title:			425100	Reimbursements and Other Income Earned - Receivable					
Debit					Credit				
A714	A715	C430	F386R		C185	C186	F144	F386	

Account Number and Title:			425200	Reimbursements and Other Income Earned - Collected					
Debit					Credit				
A251	A710	C186			F302				
A708	C185	C753							

Account Number and Title:			425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid					
Debit					Credit				
B610					F302				

Account Number and Title:			425500	Expenditure Transfers from Trust Funds - Collected					
Debit					Credit				
A502					F302				

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			426000	Actual Collections of Governmental-Type Fees					
Debit					Credit				
C107	C109				C110	F302			

Account Number and Title:			426100	Actual Collections of Business-Type Fees					
Debit					Credit				
C107	C109	C116	C117		C110	F302			

Account Number and Title:			426200	Actual Collections of Loan Principal					
Debit					Credit				
C107	C109				F302				

Account Number and Title:			426300	Actual Collections of Loan Interest					
Debit					Credit				
C107	C109	C154			F302				

Account Number and Title:			426400	Actual Collections of Rent					
Debit					Credit				
C109					F302				

Account Number and Title:			426500	Actual Collections From Sale of Foreclosed Property					
Debit					Credit				
C109	C612	C614	C616	C628	F302				

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			426600	Other Actual Business-Type Collections From Non-Federal Sources					
Debit					**Credit**				
C107	C158	C630	C640		A710	C110	F302		
C109	C609	C632	C646						
C148	C626	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:			426800	Interest Collected From Foreign Securities and Special Drawing Rights (SDR)					
Debit					**Credit**				
C113	C119	C127	C423	C601	B210	B446	C419		
C115	C126	C157	C600	D616					

Account Number and Title:			427100	Actual Program Fund Subsidy Collected					
Debit					**Credit**				
C103	C106				F302				

Account Number and Title:			427300	Interest Collected From Treasury					
Debit					**Credit**				
C107	C140	C602	C618	C784	B124AP	B128AP	B162	C457	C708
C109	C204	C606	C702		B126	B129	B162AP	C604	F302
C124	C453	C608	C706		B126AP	B160AP	B163AP	C704	

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	427500	Actual Collections From Liquidating Fund							
Debit					Credit				
					F302				

Account Number and Title:	427600	Actual Collections From Financing Fund							
Debit					Credit				
C107	C109				F302				

Account Number and Title:	427700	Other Actual Collections - Federal							
Debit					Credit				
B121AP	C107	C140	C647		C110	F302			
B135	C109	C646							

Account Number and Title:	428300	Interest Receivable From Treasury							
Debit					Credit				
C416					C140				

Account Number and Title:	428500	Receivable From the Liquidating Fund							
Debit					Credit				
C412									

Account Number and Title:	428700	Other Federal Receivables							
Debit					Credit				
C415	C416	C648	C650	F388R	C140	C647	F388		

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	429000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds							
Debit					**Credit**				
E113					F302				

Account Number and Title:	429500	Adjustments to the Exchange Stabilization Fund (ESF)							
Debit					**Credit**				
D575	D591	D592	D595	D604	D573	D594	D606		

Account Number and Title:	429590	Adjustments to the International Monetary Fund							
Debit					**Credit**				
H438	H446				H440	H449			

Account Number and Title:	431000	Anticipated Recoveries of Prior-Year Obligations							
Debit					**Credit**				
A138	A140	F116			C130	C136	D134	F112	
					C132	D110	D308AP		

Account Number and Title:	432000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources							
Debit					**Credit**				
D140	D144R	F334			D142	D144	F334		

Account Number and Title:	435000	Canceled Authority							
Debit					**Credit**				
D145					F119	F120	F128AP		

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			435100	Partial or Early Cancellation of Authority					
Debit					Credit				
F301AP	F390				F122	F128AP			

Account Number and Title:			435190	Partial Cancellation of Authority - International Monetary Fund					
Debit					Credit				
					H428				

Account Number and Title:			435400	Appropriation Withdrawn					
Debit					Credit				
F302					D622				

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		

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	436000	Appropriation Purpose Fulfilled - Balance Not Available							
Debit					Credit				
					F147				

Account Number and Title:	437000	Offset to Appropriation Realized for Redemption of Treasury Securities							
Debit					Credit				
F302					C780				

Account Number and Title:	438200	Temporary Reduction - New Budget Authority							
Debit					Credit				
F360	F362	F366			A135				

Account Number and Title:	438300	Temporary Reduction - Prior-Year Balances							
Debit					Credit				
F360	F362	F366			A135				

Account Number and Title:	438400	Temporary Reduction/Cancellation Returned by Appropriation							
Debit					Credit				
A108	F391				F360	F364	F368	F369	

Account Number and Title:	438500	Temporary Sequester Returned for Cancellation							
Debit					Credit				
F119					F391				

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

U.S. Standard General Ledger
Account Transaction Postings

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				

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	A185AP	
					A132	A134	A145		

Account Number and Title:	439300	Permanent Reduction - Prior-Year Balances							
Debit					**Credit**				
F302	F304	F306			A131	A133	A136	A145	
					A132	A134	A144	A185AP	

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			439400	Receipts Unavailable for Obligation Upon Collection					
Debit					**Credit**				
A190	B124AP	B128AP	B162AP	C604	A108	A530R	C454	C618	C752
A520	B126	B129	B163AP		A188	A531	C602	C622	C754
A530	B126AP	B160AP	C458		A195	C114	C606	C624	E113
					A250	C124	C608	C750	F359

Account Number and Title:			439500	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority					
Debit					**Credit**				
A128R	A197R	A198R	F126		A128	F396			

Account Number and Title:			439501	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Prior-Year Authority					
Debit					**Credit**				
F396					D624				

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	Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Current-Year Balances					
Debit					**Credit**				
B124AP	B128AP	B162AP	F316		A127	F317	F334	F358	
B126	B129	B163AP	F334						
B126AP	B160AP	F132	F354						

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	439701	Appropriations Temporarily Precluded From Obligation - Prior-Year							
Debit					**Credit**				
F317					A124				

Account Number and Title:	439730	Appropriations Temporarily Precluded From Obligation							
Debit					**Credit**				
B124AP	B128AP	B162AP	F316		A127				
B126	B129	B163AP	F354						
B126AP	B160AP	F132							

Account Number and Title:	439800	Offsetting Collections Temporarily Precluded From Obligation							
Debit					**Credit**				
B124AP	B128AP	B162AP	F318		A129	E113			
B126	B129	B163AP	F356						
B126AP	B160AP	F134							

Account Number and Title:	439900	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation							
Debit					**Credit**				
F358					A139				

Account Number and Title:	442000	Unapportioned Authority - Pending Rescission							
Debit					**Credit**				
A136	A137R	F308	F312		A137				

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			443000	Unapportioned Authority - OMB Deferral					
Debit					Credit				
A126R	F308	F312			A126				

Account Number and Title:			445000	Unapportioned Authority					
Debit					Credit				
A116	A143	A484	B139	D141AP	A102	A195	A462	C172	C752
A118	A144	A486	B160AP	D438	A104	A196	A468	C176	C753
A124	A145	A499	B162	D622	A108	A197AP	A480	C190	C754
A125	A148	A514	B162AP	D624	A110	A197R	A482	C204	C755
A126	A164	A519AP	B163AP	F104	A114	A198R	A498	C452	D108
A127	A174	B118	B416	F106	A126R	A199R	A499AP	C453	D110
A128	A178	B121	C456	F108	A128R	A200	A510	C602	D120
A129	A185AP	B121AP	C457	F112	A137R	A202	A511	C606	D134
A130	A189	B124AP	C604	F113	A138	A212	A516	C608	D136AP
A131	A199	B126	C704	F118	A140	A250	A528	C609	D138AP
A132	A213	B126AP	C708	F121	A152	A251	A532	C618	D308AP
A133	A216	B128AP	D107	F122	A161	A402	A702	C622	D618
A134	A426	B129	D114	F123	A162	A408	B121AP	C624	F107
A135	A430	B131	D122	F128AP	A166	A410	B135	C626	F108R
A137	A440	B135AP	D126	F147	A167	A416	B450	C630	F112
A139	A442	B137	D136	F312	A176	A420	C106	C632	F114
A142	A470	B137AP	D138	F334	A178R	A444	C114	C634	F116
					A184	A446	C124	C636	F126
					A186	A448	C130	C702	F128
					A190	A450	C132	C706	F308
					A192	A458	C136	C750	F334
					A194	A460	C158	C751	

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			451000	Apportionments					
Debit					**Credit**				
A120	A430	B121AP	B162AP	F112	A116	B450	C606	C706	
A135	A440	B124AP	B163AP	F113	A122	C124	C608	D618	
A163	A442	B126	B416	F121	A177	C204	C618	F107	
A165	A499	B126AP	C106AP	F122	A500R	C602	C702	F108R	
A179	A500	B128AP	C604	F123					
A404	A512	B129	C704	F128AP					
A406	A514	B137	C708	F147					
A412	A519AP	B138	D141AP	F308					
A414	A534	B160AP	F106	F312					
A426	B107	B162	F108						

Account Number and Title:			459000	Apportionments - Anticipated Resources - Programs Subject to Apportionment					
Debit					**Credit**				
A122	F112				A118				

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	**461000**	**Allotments - Realized Resources**							
Debit					**Credit**				
A135	A500	B137	B436	E109	A120	B306R	C112	C452	D618
A148	A512	B138	B452	E204AP	A122	B310	C134	C453	F107
A154AP	A514	B152	C406	E412	A499AP	B404	C137	D120	F108R
A163	A519AP	B154	C456	F106	A500R	B450	C138	D136AP	F111
A165	A534	B202	C457	F108	B302R	C106AP	C139	D138AP	
A168AP	A712	B302	D112	F109					
A189	B102	B306	D114	F110					
A404	B104	B308	D141AP	F113					
A406	B106	B314	D436	F121					
A412	B107	B406	D438	F122					
A414	B108	B412	D502	F123					
A426	B109	B416	D626	F128AP					
A430	B114	B417	E102	F147					
A440	B116	B418	E104	F308					
A442	B121AP	B428	E106	F312					
A499	B122	B430	E108	H402					

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	462000	Unobligated Funds Exempt From Apportionment							
Debit					**Credit**				
A119	A189	B102	B306	D622	A102	A250	B162AP	C182AP	C706
A124	A216	B103	B308	E102	A104	A251	B304R	C190	C706AP
A127	A404	B107	B316	E104	A108	A402	B306R	C204	C708AP
A128	A406	B109	B406	E106	A110	A416	B312	C204AP	C750
A129	A412	B121	B412	E108	A114	A420	B404	C412AP	C751
A130	A414	B121AP	B416	E109	A123	A444	C106AP	C416AP	C752
A131	A426	B124AP	B418	E204AP	A128R	A446	C107AP	C452	C753
A132	A430	B126	B430	E412	A137R	A448	C109AP	C453	C754
A133	A440	B126AP	C456	F104	A152	A450	C112	C602	C755
A134	A442	B128AP	C457	F106	A162	A458	C114	C602AP	D108
A135	A470	B129	C604	F108	A166	A460	C114AP	C606	D108AP
A136	A484	B131	C604R	F109	A176	A462	C116AP	C606AP	D110
A137	A486	B135AP	C608R	F110	A177	A468	C124	C608	D110AP
A139	A499	B137	C704	F113	A178R	A480	C124AP	C612AP	D120
A145	A500	B137AP	C708	F121	A186	A482	C130AP	C614AP	D134
A148	A512	B138	C780	F122	A186AP	A498	C132	C616AP	D134AP
A154AP	A514	B152	D107	F123	A190	A499AP	C132AP	C618	D136AP
A164	A519AP	B154	D114	F128AP	A192	A500R	C134	C618AP	D138AP
A168AP	A520	B160AP	D122	F147	A194	A510	C136	C622	D141
A174	A530	B162	D126	F312	A195	A516	C136AP	C624	D308AP
A178	A534	B162AP	D141AP		A196	A528	C138	C626AP	F107
A179	A712	B163AP	D436		A197AP	A530R	C139	C640	F108R
A185AP	A712R	B304	D438		A197R	A531	C154AP	C640AP	F111
					A198R	A702	C158	C702	F123AP
					A212	A706AP	C172	C702AP	F310
					A212AP	B126AP	C176	C704AP	

Account Number and Title:	462090	Unobligated Funds Exempt From Apportionment - International Monetary Fund							
Debit					**Credit**				
H420	H424	H428	H440	H449	H400	H422	H438	H448	
					H406	H426	H446		

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	462091	Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB)							
Debit					**Credit**				
H424									

Account Number and Title:	463000	Funds Not Available for Commitment/Obligation							
Debit					**Credit**				
F308	F312				A138	A140			

Account Number and Title:	463500	Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)							
Debit					**Credit**				
A501	B444	D573	D606	D612	C113	C127	C600	D592	
B210	C419	D594	D608	D614	C115	C148	C601	D604	
					C119	C157	C784	D610	
					C126	C423	D575	D616	

Account Number and Title:	465000	Allotments - Expired Authority							
Debit					**Credit**				
A112	A466	A712	D436	F123	A408	A454	C130	D108	D308AP
A432	A469	D106	D438	F128AP	A410	A467	C132	D120	D618
A434	A484	D114	D622	F144	A436	A480	C136	D136AP	F128
A452	A499	D122	D626	F146	A438	A499AP	D102	D138AP	F312
A456	A513	D126	F120						
A464	A519AP	D141AP	F121						

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	469000	Anticipated Resources - Programs Exempt From Apportionment							
Debit					**Credit**				
A123	C109AP	C182AP	C616AP	D108AP	A119	A712R	C604R	C608R	F112
A186AP	C114AP	C204AP	C618AP	D110AP					
A212AP	C116AP	C412AP	C626AP	D134AP					
A706AP	C124AP	C416AP	C640AP	F112					
B126AP	C130AP	C602AP	C702AP						
B162AP	C132AP	C606AP	C704AP						
C106AP	C136AP	C612AP	C706AP						
C107AP	C154AP	C614AP	C708AP						

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	B121AP	B306	B316	F310	B304	B306R			
A168AP	B137	B308	B416	F312					
A499	B304R	B312	F113						

Account Number and Title:	480100	Undelivered Orders - Obligations, Unpaid							
Debit					**Credit**				
A146	B306R	B438	D150AP	F111	A154AP	B306	B312	B316	
B104	B308	C408	E102	F332	A168AP	B310	B314	F330	
B105	B402	C432	E104						
B107	B404	D134	E106						
B130	B436	D149	E108						

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			480200	Undelivered Orders - Obligations, Prepaid/Advanced					
Debit					Credit				
B604	C112	F328			B308	B309	F326		

Account Number and Title:			483100	Undelivered Orders - Obligations Transferred, Unpaid					
Debit					Credit				
A488	A490	F330			A506	A508	F332		

Account Number and Title:			483200	Undelivered Orders - Obligations Transferred, Prepaid/Advanced					
Debit					Credit				
A494	A548	F326			A496	A550	F328		

Account Number and Title:			487100	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries					
Debit					Credit				
A499AP	D120	D134	D136AP	D138AP	F332				

Account Number and Title:			487200	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected					
Debit					Credit				
C130					F328				

Account Number and Title:			488100	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid					
Debit					Credit				
F330					D114				

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

U.S. Standard General Ledger
Account Transaction Postings

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	B110	B113	B446	F325	A500	B417	B444	D595	E109
A504	B112	B210	B450		A501	B418	B452	D608	E204AP
					B402	B428	C614	E102	E412
					B406	B430	D112	E104	F324
					B412	B436	D134	E106	
					B416	B438	D591	E108	

Account Number and Title:	490200	Delivered Orders - Obligations, Paid							
Debit					**Credit**				
C134	C138	F314			A146	B104	B113	B152	D149
C137	C139	F322			A504	B105	B114	B154	D150AP
					A512	B106	B116	B202	D436
					A513	B107	B121AP	B604	F320
					A514	B108	B122	B606	H402
					A712	B109	B130	C406	
					B102	B110	B137	C408	
					B103	B112	B138	C432	

Account Number and Title:	493100	Delivered Orders - Obligations Transferred, Unpaid							
Debit					**Credit**				
A492	F324				A492R	F325			

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	497100	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries							
Debit					**Credit**				
D102	D141	D308AP	D616	F123AP	F325				
D110	D142	D610	D618	F128					

Account Number and Title:	497200	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected							
Debit					**Credit**				
A511	C136	C753	D108		F322				
C132	C751	C755	D308AP						

Account Number and Title:	498100	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid							
Debit					**Credit**				
F324					D106	D140	D614		
					D107	D612	D626		

Account Number and Title:	498200	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid							
Debit					**Credit**				
F320					D126				

Account Number and Title:	510000	Revenue From Goods Sold							
Debit					**Credit**				
F336					A708	C109	C424	C640	C648
					A710	C145	C426	C644	C650
					A714	C420	C430	C646	F144AP

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

U.S. Standard General Ledger
Account Transaction Postings

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	C188	C424	
					A188	C109	C190	C426	
					A708	C135	C420	C650	
					A710	C145	C422	F144AP	

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	C141	C402	C422	
					A188	C145	C404AP	C438	
					C109	C154	C416	E121	
					C135	C188	C420	F144AP	

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			531100	Interest Revenue - Investments					
Debit					**Credit**				
C455	C611	E117R	H301		A186	C135	C416	C603	E113
C605	C619	F336			A188	C141	C418	C607	E117
					A250	C145	C419	C621	E119
					A251	C154	C420	C624	F144AP
					B144	C188	C422	C784	
					B153	C402	C423	D612	
					C109	C404AP	C450	D614	

Account Number and Title:			531200	Interest Revenue - Loans Receivable/Uninvested Funds					
Debit					**Credit**				
F336	H301				A186	C135	C154	C416	C436
					A188	C141	C188	C420	C437AP
					C107	C145	C402	C422	F144AP
					C109	C148	C404AP	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				

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			

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

U.S. Standard General Ledger
Account Transaction Postings

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**				
C603	C621	D424	D438		C605	C619	F336		
C607	D402	D436	E205		C611	D402R	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	C135	C402	C420	
					A188	C141	C404AP	C422	
					C109	C188	C416	F144AP	

Account Number and Title:			532400	Contra Revenue for Penalties and Fines					
Debit					**Credit**				
D424	D436	D438			F336	H301			

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			532500	Administrative Fees Revenue					
Debit					Credit				
F336	H301				A186	C135	C188	C416	F144AP
					A188	C141	C402	C420	
					C109	C145	C404AP	C422	

Account Number and Title:			532900	Contra Revenue for Administrative Fees					
Debit					Credit				
D402	D424	D436	D438		D402R	F336	H301		

Account Number and Title:			540000	Funded Benefit Program Revenue					
Debit					Credit				
F336	H301				A186	C109	C416	C422	
					A715	C190	C420	F144AP	

Account Number and Title:			540500	Unfunded FECA Benefit Revenue					
Debit					Credit				
F336					C421				

Account Number and Title:			540600	Contra Revenue for Unfunded FECA Benefit Revenue					
Debit					Credit				
					F336				

Account Number and Title:			540900	Contra Revenue for Funded Benefit Program Revenue					
Debit					Credit				
D402	D436	D438			D402R	F336	H301		

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			550000	Insurance and Guarantee Premium Revenue					
Debit					**Credit**				
F336	H301				C109	C420	C422	C424	F144AP

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	C135	C158	C402	C420
					A188	C141	C192	C404AP	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 - Non-Financial 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		

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	564000	Forfeiture Revenue - Cash and Cash Equivalents							
Debit					Credit				
F336					A186	C172	C174	D554	

Account Number and Title:	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents							
Debit					Credit				
D402					D402R	F336			

Account Number and Title:	565000	Forfeiture Revenue - Forfeitures of Property							
Debit					Credit				
F336					A186	C636	D554	D558	

Account Number and Title:	565900	Contra Forfeiture Revenue - Forfeitures of Property							
Debit					Credit				
D402					D402R	F336			

Account Number and Title:	570000	Expended Appropriations							
Debit					Credit				
B450R	C136R	C139R	D110R	F148R	A146AP	B122AP	B418AP	C408AP	E104AP
C132R	C137R	D102R	D618R	F336	A202AP	B130AP	B428AP	D106AP	E106AP
C134R	C138R	D108R	F128R		A514AP	B134	B430AP	D107AP	E108AP
					B102AP	B202AP	B436AP	D114AP	E109AP
					B105AP	B402AP	B438AP	D126AP	E204AP
					B106AP	B406AP	B452AP	D134AP	E412AP
					B107AP	B412AP	B604AP	D626AP	
					B109AP	B416AP	C136AP	E102AP	

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year					
Debit					**Credit**				
D310R	D312R	F336			D304	D306AP	D308AP		

Account Number and Title:			570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors					
Debit					**Credit**				
D310R	D312R	F336			D304	D306AP	D308AP		

Account Number and Title:			570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles					
Debit					**Credit**				
D310R	D312R	F336			D302	D306AP	D308AP		

Account Number and Title:			571300	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government					
Debit					**Credit**				
					C133				

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			

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	573500	Appropriated Dedicated Collections to be Transferred In							
Debit					Credit				
					A184				

Account Number and Title:	573600	Appropriated Dedicated Collections to be Transferred Out							
Debit					Credit				
A556									

Account Number and Title:	574000	Appropriated Dedicated Collections Transferred In							
Debit					Credit				
F336					A133AP	A184	A185	A189AP	

Account Number and Title:	574500	Appropriated Dedicated Collections Transferred Out							
Debit					Credit				
A133	A183	A185AP	A189	F146	F336				

Account Number and Title:	575000	Expenditure Financing Sources - Transfers-In							
Debit					Credit				
A456	A499	D144R	F336		A458	A510	C109	C415	
					A498	A511	C403	D144	

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			575500	Non-Expenditure Financing Sources - Transfers-In - Other					
Debit					Credit				
A135AP	A518	A542	F123AP		A161	A410	A450	A482	A532
A422	A519	A546	F336		A167	A416	A454	A508	
					A171	A420	A462	A516	
					A173	A438	A467	A528	
					A177	A446	A474	A531	

Account Number and Title:			575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers					
Debit					Credit				
F336					A147	C196	E516		

Account Number and Title:			576000	Expenditure Financing Sources - Transfers-Out					
Debit					Credit				
A500	A512	A514			A500R	D141	D142	F123AP	F336
A501	A513	D140							

Account Number and Title:			576500	Non-Expenditure Financing Sources - Transfers-Out - Other					
Debit					Credit				
A134	A406	A442	A486	F121	A424	A523	A540	F336	
A145	A414	A452	A488		A522	A530R	A544		
A163	A426	A466	A520						
A165	A430	A469	A530						
A179	A434	A478	A534						

Account Number and Title:			576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers					
Debit					Credit				
A143	A144	B111	B139		F336				

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			577500	Non-Budgetary Financing Sources Transferred In					
Debit					Credit				
F336					C155	C420	E604	F144AP	

Account Number and Title:			577600	Non-Budgetary Financing Sources Transferred Out					
Debit					Credit				
D148	D149AP	E508	E509		F336				

Account Number and Title:			578000	Imputed Financing Sources					
Debit					Credit				
F336					E402				

Account Number and Title:			579000	Other Financing Sources					
Debit					Credit				
F336					C119	C145	C430		

Account Number and Title:			579100	Adjustment to Financing Sources - Credit Reform					
Debit					Credit				
A202AP	A208	D147AP	D150		A206	D147	D149	D150AP	
A204	D146	D149AP	F336						

Account Number and Title:			579200	Financing Sources To Be Transferred Out - Contingent Liability					
Debit					Credit				
B425					F336				

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

U.S. Standard General Ledger
Account Transaction Postings

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	C135	C143AP		
					A188	C141	D586		

Account Number and Title:	580100	Tax Revenue Collected - Individual							
Debit					**Credit**				
F336					A188	C135	C141	C143AP	D586

Account Number and Title:	580200	Tax Revenue Collected - Corporate							
Debit					**Credit**				
F336					A188	C135	C141	C143AP	D586

Account Number and Title:	580300	Tax Revenue Collected - Unemployment							
Debit					**Credit**				
F336					A188	C135	C141	C143AP	D586

Account Number and Title:	580400	Tax Revenue Collected - Excise							
Debit					**Credit**				
F336					A188	C135	C141	C143AP	D586

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			580500	Tax Revenue Collected - Estate and Gift					
Debit					Credit				
F336					A188	C135	C141	C143AP	D586

Account Number and Title:			580600	Tax Revenue Collected - Customs					
Debit					Credit				
F336					A188	C135	C141	C143AP	D586

Account Number and Title:			582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified					
Debit					Credit				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:			582100	Tax Revenue Accrual Adjustment - Individual					
Debit					Credit				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:			582200	Tax Revenue Accrual Adjustment - Corporate					
Debit					Credit				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:			582300	Tax Revenue Accrual Adjustment - Unemployment					
Debit					Credit				
C143AP	D586	F336			C402	C404AP	C422		

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			582400	Tax Revenue Accrual Adjustment - Excise					
Debit					Credit				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:			582500	Tax Revenue Accrual Adjustment - Estate and Gift					
Debit					Credit				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:			582600	Tax Revenue Accrual Adjustment - Customs					
Debit					Credit				
C143AP	D586	F336			C402	C404AP	C422		

Account Number and Title:			583000	Contra Revenue for Taxes - Not Otherwise Classified					
Debit					Credit				
D402	D424	D438			D402R	F336			

Account Number and Title:			583100	Contra Revenue for Taxes - Individual					
Debit					Credit				
D402	D424	D438			D402R	F336			

Account Number and Title:			583200	Contra Revenue for Taxes - Corporate					
Debit					Credit				
D402	D424	D438			D402R	F336			

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			**583300**	**Contra Revenue for Taxes - Unemployment**					
Debit					**Credit**				
D402	D424	D438			D402R	F336			

Account Number and Title:			**583400**	**Contra Revenue for Taxes - Excise**					
Debit					**Credit**				
D402	D424	D438			D402R	F336			

Account Number and Title:			**583500**	**Contra Revenue for Taxes - Estate and Gift**					
Debit					**Credit**				
D402	D424	D438			D402R	F336			

Account Number and Title:			**583600**	**Contra Revenue for Taxes - Customs**					
Debit					**Credit**				
D402	D424	D438			D402R	F336			

Account Number and Title:			**589000**	**Tax Revenue Refunds - Not Otherwise Classified**					
Debit					**Credit**				
B118	B416				F336				

Account Number and Title:			**589100**	**Tax Revenue Refunds - Individual**					
Debit					**Credit**				
B118	B416				F336				

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			589200	Tax Revenue Refunds - Corporate					
Debit					Credit				
B118	B416				F336				

Account Number and Title:			589300	Tax Revenue Refunds - Unemployment					
Debit					Credit				
B118	B416				F336				

Account Number and Title:			589400	Tax Revenue Refunds - Excise					
Debit					Credit				
B118	B416				F336				

Account Number and Title:			589500	Tax Revenue Refunds - Estate and Gift					
Debit					Credit				
B118	B416				F336				

Account Number and Title:			589600	Tax Revenue Refunds - Customs					
Debit					Credit				
B118	B416				F336				

Account Number and Title:			590000	Other Revenue					
Debit					Credit				
F144	F336	H301			A186	C135	C402	C422	
					A188	C141	C404AP	C424	
					B200	C145	C416	C630	
					C109	C188	C420	F144AP	

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

U.S. Standard General Ledger
Account Transaction Postings

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**				
F119	F120	F122	F128AP		F336				

Account Number and Title:			592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)					
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				C135	C141	D503		

Account Number and Title:			599000	Collections for Others - Statement of Custodial Activity					
Debit					**Credit**				
C141AP	C142	C143AP	D584		F336				

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	599100	Accrued Collections for Others - Statement of Custodial Activity							
Debit					**Credit**				
C402AP	C404				C143AP	D422	D424AP	D584	F336

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	F336	C143AP	C196AP	D585		
					C146AP	D420R	F336		

Account Number and Title:	599700	Financing Sources Transferred In From Custodial Statement Collections							
Debit					**Credit**				
F336					A212	C109	C189		

Account Number and Title:	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government							
Debit					**Credit**				
A210					F336				

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			610000	Operating Expenses/Program Costs					
Debit					Credit				
A146	B107	B436	D107	E104	C132	C139AP	D308AP	E114	F336
A514	B138	B444	D126	E108	C134	D102	D582	E116	H300
B102	B154	B604	D134	E204AP	C136AP	D108	E110	E414	
B104	B402	B606	D510	E412	C138AP	D110	E112	F128	
B105	B406	C102	D534	E418					
B106	B412	D106	E102	E506					

Account Number and Title:			615000	Expensed Asset					
Debit					Credit				
B402					F336				

Account Number and Title:			619000	Contra Bad Debt Expense - Incurred for Others					
Debit					Credit				
F336									

Account Number and Title:			619900	Adjustment to Subsidy Expense					
Debit					Credit				
F336					D112AP	D113	D149AP	D150	

Account Number and Title:			631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank					
Debit					Credit				
B109	B418				F336	H300			

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			632000	Interest Expenses on Securities					
Debit					Credit				
B109	B418	E124			E126	F336	H300		

Account Number and Title:			633000	Other Interest Expenses					
Debit					Credit				
B109	B416	B418	D612	D614	F336	H300			

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	C134	D102	D566R	E116
C642	D106	D566	E114		C132	C414	D308AP	E112	F336
C646	D107	E102	E408						

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			660000	Applied Overhead					
Debit					Credit				
E110	E112	E114	E116	F336	D514	E404			

Account Number and Title:			661000	Cost Capitalization Offset					
Debit					Credit				
F336					D514				

Account Number and Title:			671000	Depreciation, Amortization, and Depletion					
Debit					Credit				
E120					E110	E114	E404		
					E112	E116	F336		

Account Number and Title:			672000	Bad Debt Expense					
Debit					Credit				
D404	D420				F336				

Account Number and Title:			673000	Imputed Costs					
Debit					Credit				
E402					F336				

Account Number and Title:			679000	Other Expenses Not Requiring Budgetary Resources					
Debit					Credit				
B405	C137	D518	D582	E416	B108AP	D128	D566R	F336	
B424	C138AP	D528	E406		B424R	D526	D580	H300	
C136AP	C139AP	D566	E410		C414	D528R	E109R		

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees							
Debit					**Credit**				
F336					B407				

Account Number and Title:	680000	Future Funded Expenses							
Debit					**Credit**				
B420	D112AP	F130			B105	B436	D146	F336	
B424	D113	F336			B424R	D145	D147AP	H300	

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	Non-Production Costs							
Debit					**Credit**				
B102	B406	B604	D107	E102	B108AP	C134	D102	D110	F336
B402	B436	D106	D134		C132	C414	D108	D308AP	H300

Account Number and Title:	711000	Gains on Disposition of Assets - Other							
Debit					**Credit**				
F338	H301				C161	C615	C628	C644	C648
					C610	C626	C632	C646	E602

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			711100	Gains on Disposition of Investments					
Debit					**Credit**				
F338	H301				C602	C608	C622	C702	C752
					C606	C618	C624	C706	C753

Account Number and Title:			711200	Gains on Disposition of Borrowings					
Debit					**Credit**				
F338	H301				B121AP	B131	B135		

Account Number and Title:			717100	Gains on Changes in Long-Term Assumptions - From Experience					
Debit					**Credit**				
F338					D570				

Account Number and Title:			717200	Losses on Changes in Long-Term Assumptions - From Experience					
Debit					**Credit**				
D571					F340				

Account Number and Title:			718000	Unrealized Gains					
Debit					**Credit**				
F338	H301				D589				

Account Number and Title:			718100	Unrealized Gain - Exchange Stabilization Fund (ESF)					
Debit					**Credit**				
					D592				

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			719000	Other Gains					
Debit					**Credit**				
F338	H301				A208	C613	D574	D578	D610
					B450	D569	D575	D604	D618

Account Number and Title:			719090	Gains on International Monetary Fund Assets					
Debit					**Credit**				
					H438	H446			

Account Number and Title:			719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges					
Debit					**Credit**				
					D612	D614			

Account Number and Title:			721000	Losses on Disposition of Assets - Other					
Debit					**Credit**				
C161	C615	C634	C648	E602	F340	H300			
C609	C626	C644	D418						
C610	C628	C646	E502						

Account Number and Title:			721100	Losses on Disposition of Investments					
Debit					**Credit**				
C602	C608	C622	C704	C754	F340	H300			
C604	C618	C624	C708	C755					

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			721200	Losses on Disposition of Borrowings					
Debit					Credit				
B121AP	B131	B137	C149	C153	F340	H300			

Account Number and Title:			727100	Gains on Changes in Long-Term Assumptions					
Debit					Credit				
F338					D570				

Account Number and Title:			727200	Losses on Changes in Long-Term Assumptions					
Debit					Credit				
D571					F340				

Account Number and Title:			728000	Unrealized Losses					
Debit					Credit				
D589					F340	H300			

Account Number and Title:			728100	Unrealized Losses - Exchange Stabilization Fund (ESF)					
Debit					Credit				
D594									

Account Number and Title:			729000	Other Losses					
Debit					Credit				
A206	C194	D548	D573	D626	B424R	C137	F340	H300	
B108	C613	D564	D576						
B424	D523	D568	D606						
B452	D542	D572	D608						

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			729090	Losses on International Monetary Fund Assets					
Debit					Credit				
H402	H440	H449							

Account Number and Title:			729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges					
Debit					Credit				
D612	D614								

Account Number and Title:			729200	Other Losses From Impairment of Assets					
Debit					Credit				
C613					F340	H300			

Account Number and Title:			730000	Extraordinary Items					
Debit					Credit				
D550	F338	H301			F340	H300			

Account Number and Title:			740000	Prior-Period Adjustments Due to Corrections of Errors					
Debit					Credit				
D306	D312	F338	H301		D308	D310	F340	H300	

Account Number and Title:			740100	Prior-Period Adjustments Due to Changes in Accounting Principles					
Debit					Credit				
D306	D532	F338			D308	D310	F340	H300	
D312	D536	H301							

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:			740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year					
Debit					**Credit**				
D306	D312	F338	H301		D308	D310	F340	H300	

Account Number and Title:			750000	Distribution of Income - Dividend					
Debit					**Credit**				
C435AP	C437				C149AP	C153AP	F125	F340	

Account Number and Title:			760000	Changes in Actuarial Liability					
Debit					**Credit**				
B426	F338				B426R	F340			

Account Number and Title:			801000	Guaranteed Loan Level					
Debit					**Credit**				
G102					F344	F352			

Account Number and Title:			801500	Guaranteed Loan Level - Unapportioned					
Debit					**Credit**				
G104					G102				

Account Number and Title:			802000	Guaranteed Loan Level - Apportioned					
Debit					**Credit**				
F346	G106				G104				

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	804000	Guaranteed Loan Level - Used Authority							
Debit					Credit				
F344					G106				

Account Number and Title:	804500	Guaranteed Loan Level - Unused Authority							
Debit					Credit				
F352					F346				

Account Number and Title:	805000	Guaranteed Loan Principal Outstanding							
Debit					Credit				
G108					G110				

Account Number and Title:	805300	Guaranteed Loan New Disbursements by Lender							
Debit					Credit				
F348					G108				

Account Number and Title:	806500	Guaranteed Loan Collections, Defaults, and Adjustments							
Debit					Credit				
G110					F350				

Account Number and Title:	807000	Guaranteed Loan Cumulative Disbursements by Lenders							
Debit					Credit				
F350					F348				

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

U.S. Standard General Ledger
Account Transaction Postings

Account Number and Title:	809100	Partial or Early Cancellation of Authority							
Debit					Credit				
E204					F301	F390AP			

Account Number and Title:	809200	Offset for Partial or Early Cancellation of Authority							
Debit					Credit				
F301	F390AP				E204				

Account Number and Title:	880100	Offset for Purchases of Assets							
Debit					Credit				
C132R	C134R	C136R	C138R	F370	B152AP	B430AP	D134AP	G122	
					B402AP	B438AP	D514AP	G124	
					B406AP	B604AP	G120		

Account Number and Title:	880200	Purchases of Property, Plant, and Equipment							
Debit					Credit				
B402AP	B604AP	D514AP			C132R	C134R	C136R	C138R	F370
B406AP	D134AP	G120							

Account Number and Title:	880300	Purchases of Inventory and Related Property							
Debit					Credit				
B402AP	B430AP	B604AP	D514AP		C132R	C134R	C136R	C138R	F370
B406AP	B438AP	D134AP	G122						

Account Number and Title:	880400	Purchases of Assets - Other							
Debit					Credit				
B152AP	B406AP	D134AP	G124		C132R	C134R	C136R	C138R	F370
B402AP	B604AP	D514AP	G122						

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