

## SUPPLEMENT

## Section I

## U.S. Standard General Ledger

## Chart of Accounts

| Account Number | Title   | Normal Balance |
|----------------|---|----------------|
| <b>100000</b>  | <b>ASSETS</b>   |                |
| 101000         | Fund Balance With Treasury  | Debit          |
| 109000         | Fund Balance With Treasury While Awaiting a Warrant                                 | Debit          |
|                | <b>CASH</b>   |                |
| 110100         | General Fund of the U.S. Government's Operating Cash                                | Debit          |
| 110300         | Restricted Operating Cash   | Debit          |
| 110900         | Checks Outstanding  | Credit         |
| 111000         | Undeposited Collections   | Debit          |
| 112000         | Imprest Funds   | Debit          |
| 112500         | U.S. Debit Card Funds   | Debit          |
| 113000         | Funds Held Outside of Treasury - Budgetary  | Debit          |
| 113500         | Funds Held Outside of Treasury - Non-Budgetary                                      | Debit          |
| 113510         | Restricted Cash Held Outside of Treasury - Non-Budgetary                            | Debit          |
| 114500         | Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account        | Debit          |
| 119000         | Other Cash  | Debit          |
| 119090         | Other Cash - International Monetary Fund  | Debit          |
| 119305         | International Monetary Fund - Letter of Credit                                      | Credit         |
| 119306         | International Monetary Fund - Receivable/Payable Currency Valuation Adjustment      | Debit          |
| 119307         | International Monetary Fund - Dollar Deposits With the IMF                          | Credit         |
| 119309         | International Monetary Fund - Currency Holdings                                     | Debit          |
| 119333         | International Monetary Fund - Reserve Position                                      | Debit          |
| 119400         | Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR) | Debit          |
| 119500         | Other Monetary Assets   | Debit          |
| 120000         | Foreign Currency  | Debit          |
| 120500         | Foreign Currency Denominated Equivalent Assets                                      | Debit          |
| 120900         | Uninvested Foreign Currency   | Debit          |
| 123500         | Foreign Currency Held Outside Of Treasury - Non-Budgetary                           | Debit          |
| 125000         | Central Accounting/Agency Reconciliation Account                                    | Debit          |
|                | <b>RECEIVABLES</b>  |                |
| 131000         | Accounts Receivable   | Debit          |
| 131900         | Allowance for Loss on Accounts Receivable   | Credit         |
| 132000         | Funded Employment Benefit Contributions Receivable                                  | Debit          |
| 132100         | Unfunded FECA Benefit Contributions Receivable                                      | Debit          |
| 132500         | Taxes Receivable  | Debit          |
| 132900         | Allowance for Loss on Taxes Receivable  | Credit         |
| 133000         | Receivable for Transfers of Currently Invested Balances                             | Debit          |
| 133500         | Expenditure Transfers Receivable  | Debit          |

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| Account Number | Title  | Normal Balance |
|----------------|--|----------------|
| 134000         | Interest Receivable - Not Otherwise Classified                                     | Debit          |
| 134100         | Interest Receivable - Loans  | Debit          |
| 134200         | Interest Receivable - Investments  | Debit          |
| 134300         | Interest Receivable - Taxes  | Debit          |
| 134400         | Interest Receivable on Special Drawing Rights (SDR)                                | Debit          |
| 134500         | Allowance for Loss on Interest Receivable - Loans                                  | Credit         |
| 134600         | Allowance for Loss on Interest Receivable - Investments                            | Credit         |
| 134700         | Allowance for Loss on Interest Receivable - Not Otherwise Classified               | Credit         |
| 134800         | Allowance for Loss on Interest Receivable - Taxes                                  | Credit         |
| 135000         | Loans Receivable   | Debit          |
| 135090         | Loans Receivable - International Monetary Fund                                     | Debit          |
| 135100         | Capitalized Loan Interest Receivable - Non-Credit Reform                           | Debit          |
| 135900         | Allowance for Loss on Loans Receivable   | Credit         |
| 135990         | Allowance for Loss on Loans Receivable - International Monetary Fund               | Credit         |
| 136000         | Penalties and Fines Receivable - Not Otherwise Classified                          | Debit          |
| 136100         | Penalties and Fines Receivable - Loans   | Debit          |
| 136300         | Penalties and Fines Receivable - Taxes   | Debit          |
| 136500         | Allowance for Loss on Penalties and Fines Receivable - Loans                       | Credit         |
| 136700         | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified    | Credit         |
| 136800         | Allowance for Loss on Penalties and Fines Receivable - Taxes                       | Credit         |
| 137000         | Administrative Fees Receivable - Not Otherwise Classified                          | Debit          |
| 137100         | Administrative Fees Receivable - Loans   | Debit          |
| 137300         | Administrative Fees Receivable - Taxes   | Debit          |
| 137400         | Criminal Restitution Receivable  | Debit          |
| 137500         | Allowance for Loss on Administrative Fees Receivable - Loans                       | Credit         |
| 137700         | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified    | Credit         |
| 137800         | Allowance for Loss on Administrative Fees Receivable - Taxes                       | Credit         |
| 137900         | Allowance for Loss on Criminal Restitution Receivable                              | Credit         |
| 138000         | Loans Receivable - Troubled Assets Relief Program                                  | Debit          |
| 138100         | Interest Receivable - Loans - Troubled Assets Relief Program                       | Debit          |
| 138400         | Interest Receivable - Foreign Currency Denominated Assets                          | Debit          |
| 138500         | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program | Credit         |
| 138900         | Allowance for Subsidy - Loans - Troubled Assets Relief Program                     | Credit         |
| 139000         | Appropriated Dedicated Collections Receivable                                      | Debit          |
| 139900         | Allowance for Subsidy  | Credit         |
| 141000         | Advances and Prepayments   | Debit          |

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|---------------------------------------|--|----------------|
| 198100                                | Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government | Debit          |
| <b>INVENTORY AND RELATED PROPERTY</b> |  |                |
| 151100                                | Operating Materials and Supplies Held for Use  | Debit          |
| 151200                                | Operating Materials and Supplies Held in Reserve for Future Use  | Debit          |
| 151300                                | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable   | Debit          |
| 151400                                | Operating Materials and Supplies Held for Repair   | Debit          |
| 151600                                | Operating Materials and Supplies in Development  | Debit          |
| 151900                                | Operating Materials and Supplies - Allowance   | Credit         |
| 152100                                | Inventory Purchased for Resale   | Debit          |
| 152200                                | Inventory Held in Reserve for Future Sale  | Debit          |
| 152300                                | Inventory Held for Repair  | Debit          |
| 152400                                | Inventory - Excess, Obsolete, and Unserviceable  | Debit          |
| 152500                                | Inventory - Raw Materials  | Debit          |
| 152600                                | Inventory - Work-in-Process  | Debit          |
| 152700                                | Inventory - Finished Goods   | Debit          |
| 152900                                | Inventory - Allowance  | Credit         |
| <b>SEIZED MONETARY ASSETS</b>         |  |                |
| 153100                                | Seized Monetary Instruments  | Debit          |
| 153200                                | Seized Cash Deposited  | Debit          |
| <b>FORFEITED PROPERTY</b>             |  |                |
| 154100                                | Forfeited Property Held for Sale   | Debit          |
| 154200                                | Forfeited Property Held for Donation or Use  | Debit          |
| 154900                                | Forfeited Property - Allowance   | Credit         |
| <b>FORECLOSED PROPERTY</b>            |  |                |
| 155100                                | Foreclosed Property  | Debit          |
| 155900                                | Foreclosed Property - Allowance  | Credit         |
| <b>COMMODITIES</b>                    |  |                |
| 156100                                | Commodities Held Under Price Support and Stabilization Support Programs  | Debit          |
| 156900                                | Commodities - Allowance  | Credit         |
| <b>STOCKPILE MATERIALS</b>            |  |                |
| 157100                                | Stockpile Materials Held in Reserve  | Debit          |
| 157200                                | Stockpile Materials Held for Sale  | Debit          |

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| <b>OTHER RELATED PROPERTY</b> |   |                |
| 159100                        | Other Related Property  | Debit          |
| 159900                        | Other Related Property - Allowance  | Credit         |
| <b>INVESTMENTS</b>            |   |                |
| 161000                        | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                          | Debit          |
| 161100                        | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                             | Credit         |
| 161200                        | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service                              | Debit          |
| 161300                        | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | Debit          |
| 161800                        | Market Adjustment - Investments   | Debit          |
| 162000                        | Investments in Securities Other Than the Bureau of the Fiscal Service Securities                            | Debit          |
| 162100                        | Discount on Securities Other Than the Bureau of the Fiscal Service Securities                               | Credit         |
| 162200                        | Premium on Securities Other Than the Bureau of the Fiscal Service Securities                                | Debit          |
| 162300                        | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities   | Debit          |
| 163000                        | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service                   | Debit          |
| 163100                        | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service                      | Credit         |
| 163300                        | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service      | Debit          |
| 164200                        | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act                         | Debit          |
| 164300                        | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | Credit         |
| 164400                        | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act                            | Debit          |
| 164500                        | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act    | Credit         |
| 164600                        | Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act                  | Credit         |
| 164700                        | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act                   | Debit          |
| 165000                        | Preferred Stock in Federal Government Sponsored Enterprise  | Debit          |

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| 165100  | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise         | Debit          |
| 165200  | Common Stock Warrants in Federal Government Sponsored Enterprise                              | Debit          |
| 165300  | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise          | Debit          |
| 167000  | Foreign Investments   | Debit          |
| 167100  | Discount on Foreign Investments   | Credit         |
| 167200  | Premium on Foreign Investments  | Debit          |
| 167900  | Foreign Exchange Rate Revalue Adjustments - Investments                                       | Debit          |
| 169000  | Other Investments   | Debit          |
| <b>GENERAL PROPERTY, PLANT, AND EQUIPMENT</b> |   |                |
| 171100  | Land and Land Rights  | Debit          |
| 171200  | Improvements to Land  | Debit          |
| 171900  | Accumulated Depreciation on Improvements to Land  | Credit         |
| 172000  | Construction-in-Progress  | Debit          |
| 173000  | Buildings, Improvements, and Renovations  | Debit          |
| 173900  | Accumulated Depreciation on Buildings, Improvements, and Renovations                          | Credit         |
| 174000  | Other Structures and Facilities   | Debit          |
| 174900  | Accumulated Depreciation on Other Structures and Facilities                                   | Credit         |
| 175000  | Equipment   | Debit          |
| 175900  | Accumulated Depreciation on Equipment   | Credit         |
| 181000  | Assets Under Capital Lease  | Debit          |
| 181900  | Accumulated Depreciation on Assets Under Capital Lease  | Credit         |
| 182000  | Leasehold Improvements  | Debit          |
| 182900  | Accumulated Amortization on Leasehold Improvements  | Credit         |
| 183000  | Internal-Use Software   | Debit          |
| 183200  | Internal-Use Software in Development  | Debit          |
| 183900  | Accumulated Amortization on Internal-Use Software   | Credit         |
| 184000  | Other Natural Resources   | Debit          |
| 184900  | Allowance for Depletion   | Credit         |
| 189000  | Other General Property, Plant, and Equipment  | Debit          |
| 189900  | Accumulated Depreciation on Other General Property, Plant, and Equipment                      | Credit         |
| <b>OTHER ASSETS</b>                           |   |                |
| 192100  | Receivable From Appropriations  | Debit          |
| 192300  | Contingent Receivable for Capital Transfers   | Debit          |
| 192500  | Capital Transfers Receivable  | Debit          |
| 198000  | Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government | Debit          |

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| Account Number | Title   | Normal Balance |
|----------------|---|----------------|
| 199000         | Other Assets  | Debit          |
| 199010         | Other Assets - General Fund of the U.S. Government                              | Debit          |
| 199500         | General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed | Debit          |
| 199900         | Central Accounting Control Account  | Debit          |
| <b>200000</b>  | <b>LIABILITIES</b>  |                |
| 201000         | Liability for Fund Balance With Treasury  | Credit         |
| 209010         | Liability for Fund Balance While Awaiting a Warrant                             | Credit         |
|                | <b>ACCRUED LIABILITIES - OTHER</b>  |                |
| 211000         | Accounts Payable  | Credit         |
| 211200         | Accounts Payable for Federal Government Sponsored Enterprise                    | Credit         |
| 212000         | Disbursements in Transit  | Credit         |
| 213000         | Contract Holdbacks  | Credit         |
| 214000         | Accrued Interest Payable - Not Otherwise Classified                             | Credit         |
| 214100         | Accrued Interest Payable - Loans  | Credit         |
| 214200         | Accrued Interest Payable - Debt   | Credit         |
| 215000         | Payable for Transfers of Currently Invested Balances                            | Credit         |
| 215500         | Expenditure Transfers Payable   | Credit         |
| 216000         | Entitlement Benefits Due and Payable  | Credit         |
| 217000         | Subsidy Payable to the Financing Account  | Credit         |
| 218000         | Loan Guarantee Liability  | Credit         |
| 219000         | Other Liabilities With Related Budgetary Obligations                            | Credit         |
| 219100         | Liability for Employer Benefits and Claims Incurred but Not Reported            | Credit         |
| 219200         | Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks        | Credit         |
| 219300         | Allocation of Special Drawing Rights (SDRs)                                     | Credit         |
| 220000         | Liability for Unpaid Insurance Claims   | Credit         |
| 220500         | Liability for Unearned Insurance Premiums                                       | Credit         |
|                | <b>ACCRUED LIABILITIES - PAYROLL AND BENEFITS</b>                               |                |
| 221000         | Accrued Funded Payroll and Leave  | Credit         |
| 221100         | Withholdings Payable  | Credit         |
| 221300         | Employer Contributions and Payroll Taxes Payable                                | Credit         |
| 221500         | Other Post Employment Benefits Due and Payable                                  | Credit         |
| 221600         | Pension Benefits Due and Payable to Beneficiaries                               | Credit         |
| 221700         | Benefit Premiums Payable to Carriers  | Credit         |
| 221800         | Life Insurance Benefits Due and Payable to Beneficiaries                        | Credit         |
| 222000         | Unfunded Leave  | Credit         |
| 222500         | Unfunded FECA Liability   | Credit         |

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| Account Number               | Title   | Normal Balance |
|------------------------------|---|----------------|
| 229000                       | Other Unfunded Employment Related Liability   | Credit         |
| <b>UNEARNED REVENUE</b>      |   |                |
| 231000                       | Liability for Advances and Prepayments  | Credit         |
| 232000                       | Other Deferred Revenue  | Credit         |
| 240000                       | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections   | Credit         |
| 241000                       | Liability for Clearing Accounts   | Credit         |
| <b>DEBT</b>                  |   |                |
| 251000                       | Principal Payable to the Bureau of the Fiscal Service   | Credit         |
| 251100                       | Capitalized Loan Interest Payable - Non-Credit Reform   | Credit         |
| 252000                       | Principal Payable to the Federal Financing Bank   | Credit         |
| 253000                       | Securities Issued by Federal Agencies Under General and Special Financing Authority                             | Credit         |
| 253100                       | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority                 | Debit          |
| 253200                       | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority                  | Credit         |
| 253300                       | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | Credit         |
| 253400                       | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  | Debit          |
| 254000                       | Participation Certificates  | Credit         |
| 259000                       | Other Debt  | Credit         |
| <b>ACTUARIAL LIABILITIES</b> |   |                |
| 261000                       | Actuarial Pension Liability   | Credit         |
| 262000                       | Actuarial Health Insurance Liability  | Credit         |
| 263000                       | Actuarial Life Insurance Liability  | Credit         |
| 265000                       | Actuarial FECA Liability  | Credit         |
| 266000                       | Actuarial Liabilities for Federal Insurance and Guarantee Programs  | Credit         |
| 267000                       | Actuarial Liabilities for Treasury-Managed Benefit Programs   | Credit         |
| 269000                       | Other Actuarial Liabilities   | Credit         |
| <b>OTHER LIABILITIES</b>     |   |                |
| 291000                       | Prior Liens Outstanding on Acquired Collateral  | Credit         |
| 292000                       | Contingent Liabilities  | Credit         |
| 292200                       | Contingent Liabilities - Federal Government Sponsored Enterprise  | Credit         |
| 292300                       | Contingent Liability for Capital Transfers  | Credit         |
| 294000                       | Capital Lease Liability   | Credit         |
| 296000                       | Accounts Payable From Canceled Appropriations   | Credit         |

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|----------------|--|----------------|
| 297000         | Liability for Capital Transfers  | Credit         |
| 298000         | Custodial Liability  | Credit         |
| 298500         | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity                                | Credit         |
| 299000         | Other Liabilities Without Related Budgetary Obligations  | Credit         |
| 299010         | Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government                      | Credit         |
| 299100         | Other Liabilities - Reductions   | Credit         |
| 299110         | Reductions of Other Liabilities - General Fund of the U.S. Government  | Credit         |
| 299200         | Appropriated Dedicated Collections Liability   | Credit         |
| 299500         | Estimated Cleanup Cost Liability   | Credit         |
| <b>300000</b>  | <b>NET POSITION</b>  |                |
| 309000         | Unexpended Appropriations While Awaiting a Warrant   | Credit         |
| 309010         | Appropriations Outstanding - Warrants to be Issued   | Debit          |
| 310000         | Unexpended Appropriations - Cumulative   | Credit         |
| 310100         | Unexpended Appropriations - Appropriations Received  | Credit         |
| 310200         | Unexpended Appropriations - Transfers-In   | Credit         |
| 310300         | Unexpended Appropriations - Transfers-Out  | Debit          |
| 310500         | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year | Debit          |
| 310600         | Unexpended Appropriations - Adjustments  | Debit          |
| 310700         | Unexpended Appropriations - Used - Accrued   | Debit          |
| 310710         | Unexpended Appropriations - Used - Disbursed   | Debit          |
| 310800         | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors                                  | Debit          |
| 310900         | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles                       | Debit          |
| 320000         | Appropriations Outstanding - Cumulative  | Debit          |
| 320100         | Appropriations Outstanding - Warrants Issued   | Debit          |
| 320110         | Appropriations Outstanding - Transfers   | Debit          |
| 320600         | Appropriations Outstanding - Adjustments   | Credit         |
| 320700         | Appropriations Outstanding - Used - Accrued  | Credit         |
| 320710         | Appropriations Outstanding - Used - Disbursed  | Credit         |
| 320800         | Appropriations Outstanding - Prior-Period Adjustments  | Credit         |
| 331000         | Cumulative Results of Operations   | Credit         |
| 340000         | Fiduciary Net Assets   | Credit         |
| 341000         | Contributions to Fiduciary Net Assets  | Credit         |
| 342000         | Withdrawals or Distributions of Fiduciary Net Assets   | Debit          |

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|----------------|---|----------------|
| <b>400000</b>  | <b>BUDGETARY</b>  |                |
|                | <b>ANTICIPATED RESOURCES</b>  |                |
| 403400         | Anticipated Adjustments to Contract Authority   | Credit         |
| 404400         | Anticipated Reductions to Borrowing Authority   | Credit         |
| 404700         | Anticipated Transfers to the General Fund of the U.S. Government<br>- Current-Year Authority        | Credit         |
| 404800         | Anticipated Transfers to the General Fund of the U.S. Government<br>- Prior-Year Balances           | Credit         |
| 405000         | Anticipated Reductions to Appropriations by Offsetting<br>Collections or Receipts                   | Credit         |
| 406000         | Anticipated Collections From Non-Federal Sources  | Debit          |
| 407000         | Anticipated Collections From Federal Sources  | Debit          |
|                | <b>TRANSFERS OF RECEIVABLES FROM INVESTED<br/>BALANCES</b>  |                |
| 408100         | Amounts Appropriated From a Specific Treasury-Managed Trust<br>Fund TAFS - Receivable - Transferred | Credit         |
| 408200         | Allocations of Realized Authority - To Be Transferred From<br>Invested Balances - Transferred       | Credit         |
| 408300         | Transfers - Current-Year Authority - Receivable - Transferred                                       | Credit         |
|                | <b>APPROPRIATIONS REALIZED</b>  |                |
| 411100         | Debt Liquidation Appropriations   | Debit          |
| 411200         | Liquidation of Deficiency - Appropriations  | Debit          |
| 411300         | Appropriated Receipts Derived From Unavailable Trust or Special<br>Fund Receipts                    | Debit          |
| 411400         | Appropriated Receipts Derived From Available Trust or Special<br>Fund Receipts                      | Debit          |
| 411500         | Loan Subsidy Appropriation  | Debit          |
| 411600         | Debt Forgiveness Appropriation  | Debit          |
| 411601         | Debt Forgiveness - Cancellation of Debt Adjustment  | Debit          |
| 411700         | Loan Administrative Expense Appropriation   | Debit          |
| 411800         | Reestimated Loan Subsidy Appropriation  | Debit          |
| 411900         | Other Appropriations Realized   | Debit          |
| 411910         | Indefinite Appropriation - Upward Adjustments   | Debit          |
| 411912         | Definite Appropriation - Adjustments for Trust Fund Share - Prior<br>Year                           | Credit         |
| 411990         | Other Appropriations Realized - International Monetary Fund   | Debit          |
| 411991         | Other Appropriations Realized - International Monetary Fund -<br>Reserve Tranche                    | Debit          |

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| 411992                    | Other Appropriations Realized - International Monetary Fund - Letter of Credit                             | Debit          |
| 411993                    | Other Appropriations Realized - International Monetary Fund - New Arrangements to Borrow (NAB)             | Debit          |
| 411994                    | Other Appropriations Realized - International Monetary Fund - Exchange Rate Changes (NAB)                  | Debit          |
| 412000                    | Anticipated Indefinite Appropriations  | Debit          |
| 412050                    | Anticipated Definite Appropriation - Adjustments for Trust Fund Share - Prior Year                         | Credit         |
| 412100                    | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation                  | Debit          |
| 412200                    | Authority Adjusted for Interest on the Bureau of the Fiscal Service Securities                             | Debit          |
| 412300                    | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction           | Debit          |
| 412400                    | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation | Credit         |
| 412500                    | Loan Modification Adjustment Transfer Appropriation  | Debit          |
| 412600                    | Amounts Appropriated From Specific Invested TAFS - Receivable  | Debit          |
| 412700                    | Amounts Appropriated From Specific Invested TAFS - Payable   | Credit         |
| 412800                    | Amounts Appropriated From Specific Invested TAFS - Transfers-In  | Debit          |
| 412900                    | Amounts Appropriated From Specific Invested TAFS - Transfers-Out   | Credit         |
| <b>CONTRACT AUTHORITY</b> |  |                |
| 413000                    | Appropriation to Liquidate Contract Authority Withdrawn  | Credit         |
| 413100                    | Current-Year Indefinite Contract Authority   | Debit          |
| 413120                    | Current-Year Definite Contract Authority   | Debit          |
| 413200                    | Substitution of Contract Authority   | Credit         |
| 413300                    | Decreases to Indefinite Contract Authority   | Credit         |
| 413400                    | Indefinite Contract Authority Withdrawn  | Credit         |
| 413415                    | Adjustment for Definite Contract Authority - Prior-Year  | Credit         |
| 413500                    | Contract Authority Liquidated  | Credit         |
| 413600                    | Contract Authority To Be Liquidated by Trust Funds   | Credit         |
| 413700                    | Transfers of Contract Authority - Allocation   | Debit          |
| 413800                    | Appropriation to Liquidate Contract Authority  | Debit          |
| 413810                    | Appropriation to Liquidate Contract Authority - FMSTF  | Debit          |
| 413900                    | Contract Authority Carried Forward   | Debit          |

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| Account Number                   | Title  | Normal Balance |
|----------------------------------|--|----------------|
| <b>BORROWING AUTHORITY</b>       |  |                |
| 414000                           | Substitution of Borrowing Authority  | Credit         |
| 414100                           | Current-Year Indefinite Borrowing Authority  | Debit          |
| 414120                           | Current-Year Definite Borrowing Authority  | Debit          |
| 414200                           | Actual Repayment of Borrowing Authority Converted to Cash - Current-Year Authority   | Credit         |
| 414201                           | Modification Adjustment Transfer of Borrowing Authority Converted to Cash  | Credit         |
| 414202                           | Actual Repayment of Definite Borrowing Authority Converted to Cash - Prior-Year Balances   | Credit         |
| 414203                           | Actual Repayment of Indefinite Borrowing Authority Converted to Cash - Prior-Year Balances   | Credit         |
| 414300                           | Current-Year Decreases to Indefinite Borrowing Authority   | Credit         |
| 414400                           | Borrowing Authority Withdrawn  | Credit         |
| 414500                           | Borrowing Authority Converted to Cash  | Credit         |
| 414600                           | Actual Repayments of Debt, Current-Year Authority  | Credit         |
| 414700                           | Actual Repayments of Debt, Prior-Year Balances   | Credit         |
| 414800                           | Resources Realized From Borrowing Authority  | Debit          |
| 414900                           | Borrowing Authority Carried Forward  | Debit          |
| <b>OTHER BUDGETARY RESOURCES</b> |  |                |
| 412250                           | Federal Financing Bank (FFB) - Net Principal Payments  | Debit          |
| 415000                           | Reappropriations - Transfers-In  | Debit          |
| 415100                           | Actual Capital Transfers to the General Fund of the U.S. Government, Current-Year Authority  | Credit         |
| 415200                           | Actual Capital Transfers to the General Fund of the U.S. Government, Prior-Year Balances   | Credit         |
| 415300                           | Transfers of Contract Authority - Non-Allocation   | Debit          |
| 415400                           | Appropriation to Liquidate Contract Authority - Non-Allocation - Transferred   | Debit          |
| 415500                           | Appropriation to Liquidate Contract Authority - Allocation - Transferred   | Debit          |
| 415700                           | Authority Made Available From Appropriations (special or trust), Borrowing Authority and Contract Authority Previously Precluded From Obligation | Debit          |
| 415730                           | Authority Made Available From Appropriations Previously Precluded From Obligation  | Debit          |
| 415800                           | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation  | Debit          |
| 415900                           | Repayment of Repayable Advances - Current-Year Authority   | Credit         |
| 415901                           | Repayment of Repayable Advances - Prior-Year Balances  | Credit         |
| 416000                           | Anticipated Transfers - Current-Year Authority   | Debit          |

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| Account Number | Title   | Normal Balance |
|----------------|---|----------------|
| 416500         | Allocations of Authority - Anticipated From Invested Balances   | Debit          |
| 416512         | Allocations of Authority - Anticipated From Invested Balances - Prior Year  | Debit          |
| 416600         | Allocations of Realized Authority - To Be Transferred From Invested Balances  | Debit          |
| 416612         | Allocations of Realized Authority - To Be Transferred From Invested Balances - Prior Year                                 | Debit          |
| 416700         | Allocations of Realized Authority - Transferred From Invested Balances  | Debit          |
| 416712         | Allocations of Realized Authority - Transferred From Invested Balances - Prior Year                                       | Debit          |
| 416800         | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | Debit          |
| 417000         | Transfers - Current-Year Authority  | Debit          |
| 417100         | Non-Allocation Transfers of Invested Balances - Receivable  | Debit          |
| 417200         | Non-Allocation Transfers of Invested Balances - Payable   | Credit         |
| 417300         | Non-Allocation Transfers of Invested Balances - Transferred   | Debit          |
| 417400         | Transfers - Current-Year Borrowing Authority Converted to Cash  | Debit          |
| 417500         | Allocation Transfers of Current-Year Authority for Non-Invested Accounts  | Debit          |
| 417590         | Allocation Transfers of Current-Year Authority for Non-Invested Accounts - International Monetary Fund                    | Debit          |
| 417600         | Allocation Transfers of Prior-Year Balances   | Debit          |
| 417690         | Allocation Transfers of Prior-Year Balances - International Monetary Fund   | Debit          |
| 418000         | Anticipated Transfers - Prior-Year Balances   | Debit          |
| 418300         | Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose                                      | Debit          |
| 419000         | Transfers - Prior-Year Balances   | Debit          |
| 419100         | Balance Transfers - Extension of Availability Other Than Reappropriations   | Debit          |
| 419200         | Balance Transfers - Unexpired to Expired  | Debit          |
| 419300         | Balance Transfers - Unobligated Balances - Legislative Change of Purpose  | Debit          |
| 419500         | Transfer of Obligated Balances  | Debit          |
| 419600         | Balance Transfers-In - Expired to Expired   | Debit          |
| 419700         | Balance Transfers-Out - Expired to Expired  | Credit         |
| 419900         | Transfer of Expired Expenditure Transfers - Receivable  | Debit          |
| 420100         | Total Actual Resources - Collected  | Debit          |
| 420190         | Total Actual Resources - Collected - International Monetary Fund  | Debit          |
| 420800         | Adjustment to Total Resources - Disposition of Canceled Payables  | Credit         |
| 421000         | Anticipated Reimbursements  | Debit          |

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| Account Number | Title   | Normal Balance |
|----------------|---|----------------|
| 421100         | Anticipated Reimbursements Used for Substitution of Contract Authority  | Credit         |
| 421200         | Liquidation of Deficiency - Offsetting Collections  | Debit          |
| 421500         | Anticipated Expenditure Transfers from Trust Funds  | Debit          |
| 421512         | Anticipated Offsetting Collections - Expenditure Transfer from Trust Funds - Adjustments for Trust Fund Share - Prior Year  | Debit          |
| 422100         | Unfilled Customer Orders Without Advance  | Debit          |
| 422200         | Unfilled Customer Orders With Advance   | Debit          |
| 422300         | Uncollected Subsidy from Program Account  | Debit          |
| 422500         | Expenditure Transfers From Trust Funds - Receivable   | Debit          |
| 422512         | Offsetting Collections - Expenditure Transfer from Trust Funds - Receivable - Adjustments for Trust Fund Share - Prior Year | Debit          |
| 423000         | Unfilled Customer Orders Without Advance - Transferred  | Debit          |
| 423100         | Unfilled Customer Orders With Advance - Transferred   | Credit         |
| 423200         | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred   | Debit          |
| 423300         | Reimbursements Earned - Receivable - Transferred  | Debit          |
| 423400         | Other Federal Receivables - Transferred   | Debit          |
| 424000         | Appropriations Reduced by Offsetting Collections or Receipts - Collected  | Credit         |
| 425100         | Reimbursements Earned - Receivable  | Debit          |
| 425200         | Reimbursements Earned - Collected From Federal/Non-Federal Exception Sources  | Debit          |
| 425300         | Prior-Year Unfilled Customer Orders With Advance - Refunds Paid   | Debit          |
| 425400         | Reimbursements Earned - Collected From Non-Federal Sources  | Debit          |
| 425500         | Expenditure Transfers from Trust Funds - Collected  | Debit          |
| 425512         | Offsetting Collections - Expenditure Transfer from Trust Funds - Collected - Adjustments for Trust Fund Share - Prior Year  | Debit          |
| 426000         | Actual Collections of Governmental-Type Fees  | Debit          |
| 426100         | Actual Collections of Business-Type Fees  | Debit          |
| 426200         | Actual Collections of Loan Principal  | Debit          |
| 426300         | Actual Collections of Loan Interest   | Debit          |
| 426400         | Actual Collections of Rent  | Debit          |
| 426500         | Actual Collections From Sale of Foreclosed Property   | Debit          |
| 426600         | Other Actual Business-Type Collections From Non-Federal Sources   | Debit          |
| 426700         | Other Actual Governmental-Type Collections From Non-Federal Sources   | Debit          |
| 426800         | Interest Collected From Foreign Securities and Special Drawing Rights (SDR)   | Debit          |
| 426900         | Actual Collections of Voluntary Insurance Enrollment Fees- Business Type Fees   | Debit          |

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| Account Number   | Title  | Normal Balance |
|--|--|----------------|
| 427100   | Actual Program Fund Subsidy Collected  | Debit          |
| 427300   | Interest Collected From Treasury   | Debit          |
| 427500   | Actual Collections From Liquidating Fund   | Debit          |
| 427600   | Actual Collections From Financing Fund   | Debit          |
| 427700   | Other Actual Collections - Federal/Non-Federal Exception Sources                     | Debit          |
| 428300   | Interest Receivable From Treasury  | Debit          |
| 428500   | Receivable From the Liquidating Fund   | Debit          |
| 428600   | Receivable From the Financing Fund   | Debit          |
| 428700   | Other Federal Receivables  | Debit          |
| 429000   | Amortization of Investments in U.S. Treasury Zero Coupon Bonds                       | Debit          |
| 429500   | Adjustments to the Exchange Stabilization Fund (ESF)                                 | Debit          |
| 429590   | Adjustments to the International Monetary Fund                                       | Debit          |
| <b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED</b> |  |                |
| 431000   | Anticipated Recoveries of Prior-Year Obligations                                     | Debit          |
| 432000   | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources             | Debit          |
| 435000   | Canceled Authority   | Credit         |
| 435100   | Partial or Early Cancellation of Authority   | Credit         |
| 435190   | Partial Cancellation of Authority - International Monetary Fund                      | Credit         |
| 435400   | Appropriation Withdrawn  | Credit         |
| 435500   | Cancellation of Appropriation From Unavailable Receipts                              | Credit         |
| 435600   | Cancellation of Appropriation From Invested Balances                                 | Credit         |
| 435700   | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds | Credit         |
| 437000   | Offset to Appropriation Realized for Redemption of Treasury Securities               | Credit         |
| 438200   | Temporary Reduction - New Budget Authority   | Credit         |
| 438300   | Temporary Reduction - Prior-Year Balances  | Credit         |
| 438400   | Temporary Reduction/Cancellation Returned by Appropriation                           | Credit         |
| 438500   | Temporary Sequester Returned for Cancellation  | Debit          |
| 438700   | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | Credit         |
| 438800   | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances  | Credit         |
| 439000   | Reappropriations - Transfers-Out   | Credit         |
| 439100   | Adjustments to Indefinite Appropriations   | Credit         |
| 439190   | Adjustments to Indefinite Appropriations - International Monetary Fund               | Credit         |
| 439200   | Permanent Reduction - New Budget Authority   | Credit         |
| 439300   | Permanent Reduction - Prior-Year Balances  | Credit         |

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| Account Number | Title   | Normal Balance |
|----------------|---|----------------|
| 439400         | Receipts Unavailable for Obligation Upon Collection   | Credit         |
| 439401         | Daily Inflation/Deflation Compensation Adjustment - Unavailable   | Credit         |
| 439402         | Daily Inflation/Deflation Compensation Adjustment - Previously Unavailable  | Debit          |
| 439412         | Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year                              | Debit          |
| 439432         | Anticipated Unobligated Balances Made Available from Previously Unavailable Receipts - Adjustments for Trust Fund Share - Prior Year                  | Debit          |
| 439500         | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Current-Year Authority  | Credit         |
| 439502         | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Current-Year Authority  | Credit         |
| 439503         | Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Anticipated Prior-Year Authority  | Credit         |
| 439504         | Obligation Limitation - Temporary - Prior-Year and Current-Year Budget Authority  | Credit         |
| 439600         | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection                           | Credit         |
| 439700         | Appropriations (special or trust), Borrowing Authority and Contract Authority Temporarily Precluded From Obligation - Realized Current-Year Authority | Credit         |
| 439701         | Appropriations Temporarily Precluded From Obligation - Realized Prior-Year Authority  | Credit         |
| 439702         | Appropriations (special or trust) Temporarily Precluded From Obligation - Anticipated Current-Year Authority  | Credit         |
| 439703         | Appropriations Temporarily Precluded From Obligation - Anticipated Prior-Year Authority   | Credit         |
| 439730         | Appropriations Temporarily Precluded From Obligation  | Credit         |
| 439800         | Offsetting Collections (Collected) Temporarily Precluded From Obligation  | Credit         |
| 439801         | Offsetting Collections (Anticipated) Temporarily Precluded From Obligation  | Credit         |
| 439900         | Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation             | Credit         |
| 442000         | Unapportioned Authority - Pending Rescission  | Credit         |
| 443000         | Unapportioned Authority - OMB Deferral  | Credit         |
| 445000         | Unapportioned - Unexpired Authority   | Credit         |
| 449000         | Anticipated Resources - Unapportioned Authority   | Credit         |
| 451000         | Apportionments  | Credit         |

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| Account Number  | Title  | Normal Balance |
|---|--|----------------|
| 459000  | Apportionments - Anticipated Resources - Programs Subject to Apportionment                                   | Credit         |
| 461000  | Allotments - Realized Resources  | Credit         |
| 462000  | Unobligated Funds Exempt From Apportionment  | Credit         |
| 462090  | Unobligated Funds Exempt From Apportionment - International Monetary Fund                                    | Credit         |
| 462091  | Unobligated Funds Exempt From Apportionment - International Monetary Fund - New Arrangements to Borrow (NAB) | Credit         |
| 463500  | Funds Not Available - Adjustments to the Exchange Stabilization Fund (ESF)                                   | Credit         |
| 465000  | Allotments - Expired Authority   | Credit         |
| 469000  | Anticipated Resources - Programs Exempt From Apportionment   | Credit         |
| 470000  | Commitments - Programs Subject to Apportionment  | Credit         |
| 472000  | Commitments - Programs Exempt From Apportionment   | Credit         |
| <b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS</b> |  |                |
| 436000  | Appropriation Purpose Fulfilled - Balance Not Available  | Credit         |
| 436001  | Appropriation Purpose Fulfilled - To be Returned to Treasury   | Debit          |
| 480100  | Undelivered Orders - Obligations, Unpaid   | Credit         |
| 480200  | Undelivered Orders - Obligations, Prepaid/Advanced   | Credit         |
| 483100  | Undelivered Orders - Obligations Transferred, Unpaid   | Credit         |
| 483200  | Undelivered Orders - Obligations Transferred, Prepaid/Advanced   | Credit         |
| 487100  | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries                       | Debit          |
| 487200  | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected      | Debit          |
| 488100  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid                                    | Credit         |
| 488200  | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced                          | Credit         |
| <b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY</b>     |  |                |
| 490100  | Delivered Orders - Obligations, Unpaid   | Credit         |
| 490200  | Delivered Orders - Obligations, Paid   | Credit         |
| 490800  | Authority Outlayed Not Yet Disbursed   | Credit         |
| 493100  | Delivered Orders - Obligations Transferred, Unpaid   | Credit         |
| 497100  | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries                         | Debit          |
| 497200  | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected                    | Debit          |

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| Account Number | Title  | Normal Balance |
|----------------|--|----------------|
| 498100         | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                                | Credit         |
| 498200         | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                                  | Credit         |
| <b>500000</b>  | <b>REVENUE AND OTHER FINANCING SOURCES</b>   |                |
| 510000         | Revenue From Goods Sold  | Credit         |
| 510900         | Contra Revenue for Goods Sold  | Debit          |
| 520000         | Revenue From Services Provided   | Credit         |
| 520900         | Contra Revenue for Services Provided   | Debit          |
| 531000         | Interest Revenue - Other   | Credit         |
| 531100         | Interest Revenue - Investments   | Credit         |
| 531200         | Interest Revenue - Loans Receivable/Uninvested Funds   | Credit         |
| 531300         | Interest Revenue - Subsidy Amortization  | Credit         |
| 531400         | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act                    | Credit         |
| 531500         | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | Debit          |
| 531700         | Contra Revenue for Interest Revenue - Loans Receivable   | Debit          |
| 531800         | Contra Revenue for Interest Revenue - Investments  | Debit          |
| 531900         | Contra Revenue for Interest Revenue - Other  | Debit          |
| 532000         | Penalties and Fines Revenue  | Credit         |
| 532400         | Contra Revenue for Penalties and Fines   | Debit          |
| 532500         | Administrative Fees Revenue  | Credit         |
| 532900         | Contra Revenue for Administrative Fees   | Debit          |
| 540000         | Funded Benefit Program Revenue   | Credit         |
| 540500         | Unfunded FECA Benefit Revenue  | Credit         |
| 540600         | Contra Revenue for Unfunded FECA Benefit Revenue   | Debit          |
| 540900         | Contra Revenue for Funded Benefit Program Revenue  | Debit          |
| 550000         | Insurance and Guarantee Premium Revenue  | Credit         |
| 550900         | Contra Revenue for Insurance and Guarantee Premium Revenue   | Debit          |
| 560000         | Donated Revenue - Financial Resources  | Credit         |
| 560900         | Contra Revenue for Donations - Financial Resources   | Debit          |
| 561000         | Donated Revenue - Non-Financial Resources  | Credit         |
| 561900         | Contra Donated Revenue - Nonfinancial Resources  | Debit          |
| 564000         | Forfeiture Revenue - Cash and Cash Equivalents   | Credit         |
| 564900         | Contra Forfeiture Revenue - Cash and Cash Equivalents  | Debit          |
| 565000         | Forfeiture Revenue - Forfeitures of Property   | Credit         |
| 565900         | Contra Forfeiture Revenue - Forfeitures of Property  | Debit          |
| 570000         | Expended Appropriations - Used - Accrued   | Credit         |
| 570005         | Appropriations - Expended - Accrued  | Debit          |
| 570006         | Appropriations - Expended - Disbursed  | Debit          |

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| Account Number | Title   | Normal Balance |
|----------------|---|----------------|
| 570010         | Expended Appropriations - Disbursed   | Credit         |
| 570500         | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year  | Credit         |
| 570800         | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors   | Credit         |
| 570810         | Appropriations - Expended - Prior-Period Adjustments  | Debit          |
| 570900         | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles  | Credit         |
| 571000         | Transfer-in of Agency Unavailable Custodial and Non-Entity Collections  | Credit         |
| 571200         | Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government   | Credit         |
| 571300         | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government | Credit         |
| 572000         | Financing Sources Transferred In Without Reimbursement  | Credit         |
| 573000         | Financing Sources Transferred Out Without Reimbursement   | Debit          |
| 573500         | Appropriated Dedicated Collections to be Transferred In   | Credit         |
| 573600         | Appropriated Dedicated Collections to be Transferred Out  | Debit          |
| 574000         | Appropriated Dedicated Collections Transferred In   | Credit         |
| 574500         | Appropriated Dedicated Collections Transferred Out  | Debit          |
| 575000         | Expenditure Financing Sources - Transfers-In  | Credit         |
| 575500         | Non-Expenditure Financing Sources - Transfers-In - Other  | Credit         |
| 575600         | Non-Expenditure Financing Sources - Transfers-In - Capital Transfers  | Credit         |
| 576000         | Expenditure Financing Sources - Transfers-Out   | Debit          |
| 576500         | Non-Expenditure Financing Sources - Transfers-Out - Other   | Debit          |
| 576600         | Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers   | Debit          |
| 577500         | Non-Budgetary Financing Sources Transferred In  | Credit         |
| 577600         | Non-Budgetary Financing Sources Transferred Out   | Debit          |
| 577700         | Authority Transfer Control In   | Credit         |
| 577800         | Authority Transfer Control Out  | Debit          |
| 578000         | Imputed Financing Sources   | Credit         |
| 579000         | Other Financing Sources   | Credit         |
| 579001         | Other Non-Budgetary Financing Sources for Debt Accruals/Amortization  | Credit         |
| 579010         | Other General Fund Financing Sources  | Debit          |
| 579100         | Adjustment to Financing Sources - Credit Reform   | Debit          |
| 579200         | Financing Sources To Be Transferred Out - Contingent Liability  | Debit          |
| 579500         | Seigniorage   | Credit         |
| 580000         | Tax Revenue Collected - Not Otherwise Classified  | Credit         |
| 580100         | Tax Revenue Collected - Individual  | Credit         |

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| Account Number | Title  | Normal Balance |
|----------------|--|----------------|
| 580200         | Tax Revenue Collected - Corporate  | Credit         |
| 580300         | Tax Revenue Collected - Unemployment   | Credit         |
| 580400         | Tax Revenue Collected - Excise   | Credit         |
| 580500         | Tax Revenue Collected - Estate and Gift  | Credit         |
| 580600         | Tax Revenue Collected - Customs  | Credit         |
| 582000         | Tax Revenue Accrual Adjustment - Not Otherwise Classified                                      | Credit         |
| 582100         | Tax Revenue Accrual Adjustment - Individual  | Credit         |
| 582200         | Tax Revenue Accrual Adjustment - Corporate   | Credit         |
| 582300         | Tax Revenue Accrual Adjustment - Unemployment  | Credit         |
| 582400         | Tax Revenue Accrual Adjustment - Excise  | Credit         |
| 582500         | Tax Revenue Accrual Adjustment - Estate and Gift   | Credit         |
| 582600         | Tax Revenue Accrual Adjustment - Customs   | Credit         |
| 583000         | Contra Revenue for Taxes - Not Otherwise Classified  | Debit          |
| 583100         | Contra Revenue for Taxes - Individual  | Debit          |
| 583200         | Contra Revenue for Taxes - Corporate   | Debit          |
| 583300         | Contra Revenue for Taxes - Unemployment  | Debit          |
| 583400         | Contra Revenue for Taxes - Excise  | Debit          |
| 583500         | Contra Revenue for Taxes - Estate and Gift   | Debit          |
| 583600         | Contra Revenue for Taxes - Customs   | Debit          |
| 589000         | Tax Revenue Refunds - Not Otherwise Classified   | Debit          |
| 589100         | Tax Revenue Refunds - Individual   | Debit          |
| 589200         | Tax Revenue Refunds - Corporate  | Debit          |
| 589300         | Tax Revenue Refunds - Unemployment   | Debit          |
| 589400         | Tax Revenue Refunds - Excise   | Debit          |
| 589500         | Tax Revenue Refunds - Estate and Gift  | Debit          |
| 589600         | Tax Revenue Refunds - Customs  | Debit          |
| 590000         | Other Revenue  | Credit         |
| 590900         | Contra Revenue for Other Revenue   | Debit          |
| 591900         | Revenue and Other Financing Sources - Cancellations  | Debit          |
| 591910         | Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government | Credit         |
| 592100         | Valuation Change in Investments - Exchange Stabilization Fund (ESF)                            | Credit         |
| 592200         | Valuation Change in Investments for Federal Government Sponsored Enterprise                    | Credit         |
| 592300         | Valuation Change in Investments - Beneficial Interest in Trust                                 | Credit         |
| 599000         | Collections for Others - Statement of Custodial Activity                                       | Debit          |
| 599100         | Accrued Collections for Others - Statement of Custodial Activity                               | Debit          |
| 599300         | Offset to Non-Entity Collections - Statement of Changes in Net Position                        | Debit          |
| 599400         | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position                | Debit          |

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| Account Number | Title   | Normal Balance |
|----------------|---|----------------|
| 599700         | Financing Sources Transferred In From Custodial Statement Collections   | Credit         |
| 599800         | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government | Debit          |
| <b>600000</b>  | <b>EXPENSES</b>   |                |
| 610000         | Operating Expenses/Program Costs  | Debit          |
| 615000         | Expensed Asset  | Debit          |
| 619000         | Contra Bad Debt Expense - Incurred for Others   | Credit         |
| 619900         | Adjustment to Subsidy Expense   | Credit         |
| 631000         | Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank                | Debit          |
| 632000         | Interest Expenses on Securities   | Debit          |
| 633000         | Other Interest Expenses   | Debit          |
| 633800         | Remuneration Interest   | Debit          |
| 634000         | Interest Expense Accrued on the Liability for Loan Guarantees   | Debit          |
| 640000         | Benefit Expense   | Debit          |
| 650000         | Cost of Goods Sold  | Debit          |
| 660000         | Applied Overhead  | Credit         |
| 661000         | Cost Capitalization Offset  | Credit         |
| 671000         | Depreciation, Amortization, and Depletion   | Debit          |
| 672000         | Bad Debt Expense  | Debit          |
| 673000         | Imputed Costs   | Debit          |
| 679000         | Other Expenses Not Requiring Budgetary Resources  | Debit          |
| 679500         | Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees                                      | Credit         |
| 680000         | Future Funded Expenses  | Debit          |
| 685000         | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)         | Debit          |
| 690000         | Non-Production Costs  | Debit          |
| <b>700000</b>  | <b>GAINS/LOSSES/MISCELLANEOUS ITEMS</b>   |                |
|                | <b>GAINS</b>  |                |
| 711000         | Gains on Disposition of Assets - Other  | Credit         |
| 711100         | Gains on Disposition of Investments   | Credit         |
| 711200         | Gains on Disposition of Borrowings  | Credit         |
| 717100         | Gains on Changes in Long-Term Assumptions - From Experience   | Credit         |
| 717200         | Losses on Changes in Long-Term Assumptions - From Experience  | Debit          |
| 718000         | Unrealized Gains  | Credit         |
| 718100         | Unrealized Gain - Exchange Stabilization Fund (ESF)   | Credit         |

## SUPPLEMENT

## Section I

**U.S. Standard General Ledger  
Chart of Accounts**

| <b>Account<br/>Number</b>      | <b>Title</b>  | <b>Normal<br/>Balance</b> |
|--------------------------------|---|---------------------------|
| 719000                         | Other Gains   | Credit                    |
| 719090                         | Gains on International Monetary Fund Assets   | Credit                    |
| 719100                         | Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges              | Credit                    |
| <br><b>LOSSES</b>              |   |                           |
| 721000                         | Losses on Disposition of Assets - Other   | Debit                     |
| 721100                         | Losses on Disposition of Investments  | Debit                     |
| 721200                         | Losses on Disposition of Borrowings   | Debit                     |
| 727100                         | Gains on Changes in Long-Term Assumptions   | Credit                    |
| 727200                         | Losses on Changes in Long-Term Assumptions  | Debit                     |
| 728000                         | Unrealized Losses   | Debit                     |
| 728100                         | Unrealized Losses - Exchange Stabilization Fund (ESF)                                 | Debit                     |
| 729000                         | Other Losses  | Debit                     |
| 729090                         | Losses on International Monetary Fund Assets  | Debit                     |
| 729100                         | Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges             | Debit                     |
| 729200                         | Other Losses From Impairment of Assets  | Debit                     |
| <br><b>MISCELLANEOUS ITEMS</b> |   |                           |
| 730000                         | Extraordinary Items   | Credit                    |
| 740000                         | Prior-Period Adjustments Due to Corrections of Errors                                 | Credit                    |
| 740100                         | Prior-Period Adjustments Due to Changes in Accounting Principles                      | Credit                    |
| 740500                         | Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year | Credit                    |
| 750000                         | Distribution of Income - Dividend   | Debit                     |
| 760000                         | Changes in Actuarial Liability  | Debit                     |
| 771000                         | Trust Fund Warrant Journal Vouchers Issued Net of Adjustments                         | Debit                     |
| <br><b>800000 MEMORANDUM</b>   |   |                           |
| 801000                         | Guaranteed Loan Level   | Debit                     |
| 801500                         | Guaranteed Loan Level - Unapportioned   | Credit                    |
| 802000                         | Guaranteed Loan Level - Apportioned   | Credit                    |
| 804000                         | Guaranteed Loan Level - Used Authority  | Credit                    |
| 804500                         | Guaranteed Loan Level - Unused Authority  | Credit                    |
| 805000                         | Guaranteed Loan Principal Outstanding   | Debit                     |
| 805300                         | Guaranteed Loan New Disbursements by Lender   | Credit                    |
| 806500                         | Guaranteed Loan Collections, Defaults, and Adjustments                                | Debit                     |
| 807000                         | Guaranteed Loan Cumulative Disbursements by Lenders                                   | Credit                    |
| 809100                         | Partial or Early Cancellation of Authority  | Credit                    |
| 809200                         | Offset for Partial or Early Cancellation of Authority                                 | Debit                     |

**U.S. Standard General Ledger**  
**Chart of Accounts**

| <b>Account<br/>Number</b> | <b>Title</b>                                | <b>Normal<br/>Balance</b> |
|---------------------------|---|---------------------------|
| 880100                    | Offset for Purchases of Assets              | Credit                    |
| 880200                    | Purchases of Property, Plant, and Equipment | Debit                     |
| 880300                    | Purchases of Inventory and Related Property | Debit                     |
| 880400                    | Purchases of Assets - Other                 | Debit                     |