PART I - RECEIPT ACCOUNT SYMBOLS AND TITLES

RECEIPT ACCOUNT SYMBOLS BY FUND GROUPS AND MAJOR CLASSES

General Fund Receipt Account

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Major Class

Taxes	
Customs duties	
Receipts from monetary power	
Fees for regulatory and judicial services	
Fines, penalties, and forfeitures	
Restitutions, reparations, and recoveries under military occupation	
Gifts and contributions	
Interest	
Dividends and other earnings	
Rent, including bonuses	
Royalties	
Sale of products	
Fees and other charges for services and special benefits	
Sale of government property	
Negative subsidies and downward reestimates of subsidies	
Realization upon loans and investments	
Recoveries and refunds	
Clearing accounts	
Special Fund Receipt Accounts	
Trust Fund Receipt Accounts	

Note

In this section, distributed offsetting receipts, as described in OMB Bulletin No. 01-09, *Form and Content of Agency Financial Statements* Section 6, dated September 25, 2001, are identified with the \checkmark symbol before the account title.

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DETAILED SYMBOLS AND TITLES APPLYING THERETO

NOTE: Bold Symbols and Titles are header accounts and are for descriptive purposes only.

GENERAL FUND RECEIPT ACCOUNTS

TAXES

0100 TAXES. Receipts from levies (other than duties on imports) under the taxing and regulatory powers of the Constitution, such as income, excise, and social security.

Income Taxes:

0101	Withheld Individual Income and FICA Taxes
0109	Federal Tax Withheld from Payments to Nonresident Aliens
0110	Individual Income Tax, Other
0111	Corporation Income and Excess Profits Taxes

Social Security Taxes:

0121	Federal	Unemp	loyment	Tax A	ct Taxes
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Railroad Retirement Taxes:

0130 Railroad Retirement Tax Act Taxes
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Miscellaneous Internal Revenue Collections:

0152	Excise Taxes
0152	Excise Taxes

- 0153 Estate and Gift Taxes
- 0154 Windfall Profit Tax

Miscellaneous Taxes:

0199 Miscellaneous Taxes, Not Otherwise Classified

MISCELLANEOUS RECEIPTS

0300 CUSTOMS DUTIES. Duties on imports, received under Customs laws.

- 0310 Duties on Imports
- 0311 ✓ Tonnage Duty Fees

0600 RECEIPTS FROM MONETARY POWER. Includes proceeds resulting from the exercise of the sovereign right to coin money; earnings of international business enterprises in which the Government is a shareholder; and income from the Federal Reserve Bank System.

0610 Seigniorage. (Not included in budget receipts.) Difference between the face value of coins and manufacturing cost including silver or other metals contained in coins.

- 0612 Seigniorage, Minor Coinage
- 0613 Seigniorage, Cupro-Nickel Clad Coinage
- 0614 Seigniorage, silver clad coinage
- 0615 Seigniorage, gold coinage

0620 Increment on Gold. (Not included in budget receipts.) Increase in the value of gold held by the United States resulting from the change in the par value of the dollar as authorized by P. L. 92-268 (86 Stat. 117).

- 0621 Increment on Gold Resulting from International Monetary Fund Restitutions
- 0622 Gains Resulting from loans to the International Monetary Fund

0640 Receipts from International Financial Institutions. Earnings of international business enterprises in which the Government is a shareholder.

- 0641 Distributed Net Income of International Monetary Fund (Article XII, Section 6)
- 0642 United States share of Distributed Net Income of International Bank for Reconstruction and Development

0650 Deposit of Earnings, Federal Reserve System. Includes collections from the Federal Reserve Banks under Sec. 16 of Federal Reserve Act, as amended.

0650 Deposit of Earnings, Federal Reserve System

0800 FEES FOR REGULATORY AND JUDICIAL SERVICES. Fees and other charges that result from the exercise of a governmental function of a regulatory or judicial nature. Includes fees and charges relating to application for and issuance of permits for aliens, petitions for naturalization, and papers for U.S. citizens to travel abroad; fees and other charges related to the application for and issuance of permits for aliens, petitions for aliens, petitions for naturalization, and papers for u.S. citizens to travel abroad; fees and other charges related to the application for and issuance and assignment of patents, trademarks and copyrights; and charges for registration of individuals, firms, or products; and fees for filing or recording of documents.

0830 Immigration, Passport and Consular Fees. Fees and other charges relating to the application for and issuance of permits for aliens to enter, leave, or remain in the United States, petitions for naturalization, and papers necessary for U.S. citizens to travel abroad. Excludes charges for reproducing or certifying copies of documents (see 2410).

- 0830 Immigration, Passport and Consular Fees
- 0831 Customs User Fee Account
- 0832 ✓ U. S. Travel and Tourism Administration Facilitation Fees
- 0834 Breached Bond Penalties, Immigration and Naturalization Service

0840 Patent, Trademark and Copyright Fees. Fees and other charges related to the application for and issuance and assignment of patents, trademarks and copyrights. Excludes charges for furnishing copies of patents or other documents (see 2410).

0840 Patent, Trademark and Copyright Fees

0850 Registration and Filing Fees. Charges for registration of individuals, firms, or products, and fees for filing or recording of documents. Includes such items as registrations required by law (such as Securities and Exchange Act, etc.); charges for admission to practice as attorneys; filing of homestead applications and other applications for the use of land; mineral leasing applications; and registration of aircraft, vessels and other vehicles.

0850 Registration and Filing Fees

0850.140 Registration and Filing Fees, Commodity Futures Trading Commission

- 0850.150 Registration, Filing and Transaction Fees, Securities and Exchange Commission
- 0851 ✓ Registration, Filing and Transaction Fees, Securities and Exchange Commission
- 0854 Registration Fees, Drug Enforcement Administration
- 0855 ✓ Registration, Filing, and Permit Fees, Hazardous Materials, Transportation

0860 Fees for Legal and Judicial Services. Includes costs of administering special programs, fees and other charges for administrative, professional and judicial services. Includes such items as fees collected by clerks of United States courts; fees of United States marshals, and fees for probate of estates of deceased Indians.

- 0861 Charges for Expenses, Settlement of International Claims
- 0862 Deductions from Awards of Mixed Claims Commission, United States and
- Germany
- 0863 District of Columbia Court Fees
- 0869 Fees for Legal and Judicial Services, Not Otherwise Classified

0880 Petroleum and Petroleum Products Import Fees.

0880 Fees for Licenses To Import Petroleum and Petroleum Products

0890 Miscellaneous Fees for Regulatory and Judicial Services, Not Otherwise Classified. All other receipts for regulatory and judicial services. Includes such items as hunting and fishing permits; prospecting permits; licenses under the Federal Power Act; motor vehicle permits; customs permits and licenses under the Federal Firearms Act; licenses or permits under the Organized Crime Control Act of 1970.

Miscellaneous Fees for Regulatory and Judicial Services, Not Otherwise Classified
 Nuclear Facility Fees for Various Permits and Licenses
 ✓ Fees and Recoveries, Federal Energy Regulatory Commissions, Department of Energy
 Hazardous Waste Permits, PMN, and Other Services, Environmental Protection Agency
 ✓ Radiological Emergency Preparedness, Federal Emergency Management Agency

1000 FINES, PENALTIES, AND FORFEITURES. Moneys received from levies imposed for violation of laws and regulations; confiscated or unclaimed funds; and proceeds from confiscated or unclaimed property.

1010 Fines, Penalties, and Forfeitures, Agricultural Laws. Fines, penalties, and forfeitures for violation of laws governing the production and marketing of agricultural commodities.

1010 Fines, Penalties, and Forfeitures, Agricultural Laws

1020 Fines, Penalties, and Forfeitures, Economic Stabilization Laws. Fines and damages for violations of Emergency Price Control, Second War Powers and similar Acts.

1020 Fines, Penalties, and Forfeitures, Economic Stabilization Laws

1030 Fines, Penalties, and Forfeitures, Immigration and Labor Laws. Fines, penalties, and forfeiture of bonds under immigration and labor laws. Includes such items as forfeiture of bonds posted by aliens; penalties for violation of the Eight Hour Law, Fair Labor Standards Act, Public Contracts Act, Labor-Management Reporting and Disclosure Act, Migrant Labor Agreement, and other labor laws; and unclaimed back wages under any of these acts.

1030 Fines, Penalties, and Forfeitures, Immigration and Labor Laws

1040 Fines, Penalties, and Forfeitures, Customs, Commerce and Antitrust Laws. Fines, penalties, and forfeitures under customs, commerce and antitrust laws. Includes such items as penalties for violations of air traffic regulations, antitrust laws and Interstate Commerce Act; navigation fines; customs fines and penalties; customs forfeitures; and penalties for delinquencies of licenses under Federal Power Act.

1040 Fines, Penalties, and Forfeitures, Customs, Commerce and Antitrust Laws

1050 Fines, Penalties, and Forfeitures, Narcotic, Prohibition and Alcohol Laws. Fines, penalties, and forfeitures of bonds or seized property under narcotic, prohibition and alcohol laws.

1050 Fines, Penalties, and Forfeitures, Narcotic, Prohibition and Alcohol Laws

1060 Forfeitures of Unclaimed Money and Property. Unclaimed money and proceeds from the sale of abandoned or confiscated property. Includes such items as unclaimed funds of veterans under the Armed Forces Leave Act; excess proceeds of withheld Veterans Administration foreign checks; funds and proceeds of enemy property; funds and personal effects of military deserters; unclaimed proceeds of estates of American citizens who die abroad; unclaimed funds of patients and residents of Federal hospitals and institutions; unexplained balances in cash accounts; and unclaimed amounts in employees payroll allotment accounts for U.S. savings bonds.

1060 Forfeitures of Unclaimed Money and Property

1070 Proceeds from Destroyed or Lost Currency. (Not included in budget receipts.) Proceeds from outstanding old series currency and new series silver certificates that have been destroyed or irretrievably lost.

- 1071 Proceeds from Old Series Currency
- 1072 Proceeds from New Series Currency

1080 Fines, Penalties, and Forfeitures, Federal Coal Mine Health and Safety Laws. Fines, penalties, and forfeitures for violations of health and safety standards pursuant to the Federal Coal Mine Health and Safety Act of 1969, Mine Safety and Health Administration, Department of Labor.

1080 Fines, Penalties, and Forfeitures, Mine Safety and Health Administration

1090 Miscellaneous Fines, Penalties, and Forfeitures. All other fines, penalties, and forfeitures, other than those arising out of contracting or similar business transactions. Includes such items as forfeitures of moneys remaining in registry of courts 5 years or longer, and wages of seamen remaining in registry of courts more than 6 years; penalties for trespass and depredations on public lands and reservations; fines assessed under local laws administered by the United States (as in the Canal Zone); fines for library books and broken records; and bribes to United States officers.

- 1098 Fines and Penalties, African Elephant Conservation Fund
- 1099 Fines, Penalties, and Forfeitures, Not Otherwise Classified
- 1099.140 Fines, Penalties, and Forfeitures, Not Otherwise Classified, Commodity Futures Trading Commission
- 1099.160 Fines, Penalties, and Forfeitures, Not Otherwise Classified, Federal Election Commission

1100 RESTITUTIONS, REPARATIONS, AND RECOVERIES UNDER MILITARY OCCUPATION. Indemnities and compensation resulting from destruction of Government property as a result of a military action from war. Activities and payments by Government of occupied areas for occupation costs.

- 1125 Recoveries Under Military Occupation
- 1127 Restitution for the U.S.S. Liberty

1200 GIFTS AND CONTRIBUTIONS. Funds or proceeds from property voluntarily transferred to the Government without compensation or valuable consideration.

1210 Contributions to "Conscience Fund". Money voluntarily paid to restore amounts that the donor considers to have been wrongfully acquired or withheld from the Government. Also includes moneys from individuals (known and unknown) motivated by personal feeling to ease their conscience from wrongful acts against others.

1210 Contributions to "Conscience Fund"

1290 Gifts. Other gifts, bequests, and unconditional donations to the United States, including the residue of funds of quasi- governmental organizations. Also includes return of salary or allowance by Members of Congress, and proceeds from the sale of donated property.

1292 Residue of Funds of Quasi-Governmental Organizations

1299 Gifts to the United States, Not Otherwise Classified

1300-1400 INTEREST. Interest received on loans, investments, and other equities.

1300-1439 Interest on Loans to Government-Owned Enterprises. Interest paid to Treasury on the Governments investment in corporations or funds that are wholly owned by the Government.

1337	✓ Interest on Loans to the Helium Fund, Department of the Interior
1338	✓ Interest on Loans to the Presidio Trust
1339	✓ Interest on Loans for Isotope Production and Distribution Program Fund,
	Department of Energy
1340	✓ Interest on Loans to Defense Security Assistance Agency, Executive
1345	✓ Interest on Loans to Federal Savings and Loan Insurance Corporation
1347	✓ Interest on Loans and Advances to Nuclear Waste Fund, Department of Energy
1348	✓ Interest on Loans and Advances to Interim Storage Fund, Department of Energy
1349	✓ Interest on Loans to Alternative Fuels Production, Department of Energy
1350	✓ Interest on Loans to the Secretary of Transportation, Ocean Freight Differential,
	Maritime Administration
1351	✓ Interest on Loans to Bonneville Power Administration Fund, Department of Energy
1352	✓ Interest on Loans for Emergency Home Purchase Assistance Act of 1975
1353	✓ Interest on Loans to Overseas Private Investment Corporation
1354	\checkmark Interest on Loans for Housing for the Elderly or Handicapped
1356	✓ Interest on loans to Rural Communication Development Fund, Rural Utilities Service
1357	✓ Interest on Loans to Secretary of Transportation, Regional Rail Reorganization
	and Rail Service Assistance
1358	\checkmark Interest on Loans to the Offshore Oil Pollution Compensation Fund
1359	✓ Interest on Loans to Disaster Loan Fund, Small Business Administration
1361	\checkmark Interest on Loans to Secretary of Transportation, Railroad Rehabilitation and
	Improvement Fund, Federal Railroad Administration
1362	✓ Interest on Loans to Secretary of Transportation, Aircraft Purchase Loan
	Guarantee Program, Federal Aviation Administration
1363	✓ Interest on Loans for College Housing and Academic Facilities Loans,
	Department of Education
1365	\checkmark Interest on Loan to Secretary of Transportation, Grants to the National Railroad
	Passenger Corporation, Federal Railroad Administration
1366	✓ Interest on Loans to Secretary of Transportation, Federal Ship Financing Fund,
	Maritime Administration
1367	✓ Interest on Loans to Prison Industries Fund, Department of Justice
1377	✓ Interest on Loans to the Railroad Retirement Board
1378	✓ Interest on Loans to the Federal Crop Insurance Corporation

1380	✓ Interest on Loans to Housing and Other Guaranty Programs, Agency for International Development
1399	✓ Interest on Loans to Health and Human Services, Health Professions Graduate Student Loan Insurance Fund
1401	✓ Interest on Loans to Commodity Credit Corporation
1401	✓ Interest on Loans to Export-Import Bank of the United States (Beginning
	October 1, 1976)
1403	✓ Interest on Loans to Government National Mortgage Association, Management and Liquidating Functions
1404	✓ Interest on Loans to Government National Mortgage Association, Special Assistance Functions
1405	✓ Interest on Loans to Department of Education, College Housing Loans
1408	✓ Interest on Loans for low rent Public Housing Program
1409	✓ Interest on Loans to Agricultural Credit Insurance Fund
1410	✓ Interest on Investment, Economic Development Revolving Fund
1411	✓ Interest on Loans to Veterans Administration, Direct Loans to Veterans and
	Reserves
1412	✓ Interest on Loans to Department of Education, Student Loan Insurance Fund
1416	✓ Interest on Loans to Pension Benefit Guaranty Corporation
1417	✓ Interest on Loans to Tennessee Valley Authority
1418	✓ Interest on Loans to Federal Financing Bank, Treasury
1420	✓ Interest on Loans to Federal Housing Administration, General Insurance Fund
1421	✓ Interest on Loans to National Oceanic and Atmospheric Administration
1422	✓ Interest on Loans, Higher Education Facilities Loan Fund
1424	✓ Interest on Investments, Colorado River Projects
1425	✓ Interest on Loans to Rural Development Insurance Fund, Rural Utilities Service
1427	✓ Interest on Advances to Colorado River Dam Fund, Boulder Canyon Project
1428	✓ Interest on Advances to Small Business Administration
1430	\checkmark Interest on Loans to Rural Housing Insurance Fund, Rural Housing and
	Community Development Service
1432	✓ Interest on Loans to National Insurance Development Fund, Federal Emergency Management Agency
1433	✓ Interest on Loans to National Flood Insurance Fund, Federal Emergency
	Management Agency
1434	Interest on Loans to National Credit Union Share Insurance Fund, National Credit
	Union Administration
1435	✓ General Fund Proprietary Interest, Not Otherwise Classified
1436	✓ Interest on Loans to Secretary of Commerce, Federal Ship Financing Fund
1437	✓ Interest on Loans to New Communities Guarantee Fund, Metropolitan Development, Housing and Urban Development
1438	Interest on Loans to the United States Postal Service
1439	\checkmark Interest on Loans to Rural Telephone Bank, Rural Utilities Service

1440 Interest on Loans to States, Municipalities, and Other Public Bodies. Interest on indebtedness of States, local governmental units (including the District of Columbia) and other public bodies.

- 1441 ✓ Interest on Loans to the District of Columbia, Treasury
- 1449 ✓ Interest on Loans to States, Municipalities, and Other Public Bodies, Not Otherwise Classified, Treasury
- 1450 ✓ Interest Payments from States, Cash Management Improvement

1460 Interest on Foreign Loans and Deferred Payments. Interest on loans to other indebtedness of foreign governments, or to individuals and private organizations specifically for use in foreign countries.

1463.001 ✓ Interest on Quota in International Monetary Fund (Article V, Section 9), Treasury

1463.002	✓ Interest on Loans to International Monetary Fund, Treasury
1464	✓ Interest Received on Loans and Credits to Foreign Nations, Treasury
1466	✓ Interest on Loans, Foreign Assistance Act of 1961, Agency for International
	Development
1468	✓ Interest on Loans, Foreign Military Loan Liquidating Account, Funds
	Appropriated to the President
1484	✓ Interest Received from Tax and Loan Depositaries, Treasury

1490 Miscellaneous Interest Collections. All other interest collections. Includes such items as interest on deferred collections or payments (other than those relating to foreign transactions - see 1460), and interest received on securities owned by Government agencies.

1491	✓ Interest on Net Investment, Panama Canal Commission
1493	Interest Received from Outer Continental Shelf Escrow Amounts, Interior
1494	✓ Interest on Defense Production Activities
1495	✓ Interest Payments on Advances to the Black Lung Disability Trust Fund
1496	✓ Interest on Unemployment Insurance Loans to States, Labor
1497	✓ Interest on Advances to the Railroad Retirement Account
1498.010	✓ Interest Payments on Normalized Tax Transfers from Federal Old-Age and
	Survivors Trust Fund
1498.020	✓ Interest Payments on Normalized Tax Transfers from Federal Disability
	Insurance Trust Fund
1498.030	✓ Interest Payments on Normalized Tax Transfers from Federal Hospital Insurance
	Trust Fund
1499	✓ Interest Received from Credit Reform Financing Accounts

1600 DIVIDENDS AND OTHER EARNINGS. Receipts from current or accumulated earnings of Government-owned or sponsored corporations or enterprises; dividends or other income from non-governmental enterprises; premiums on sale, and discounts on purchase of securities; gains from exchange of currency; and increments resulting from other financial transactions.

*1610 Earnings of Government-Owned Enterprises (Capital transfer accounts). Payments of earnings from active revolving funds and enterprises that are wholly owned by the United States. Includes such items as payment of dividends on capital stock, profits from operations, and other earnings (excludes repayments of principal, which are to be classified in 2810).

*1613	✓ Dividends on Capital Stock (name of corporation) (for dividends on capital
	stock only)
*1614	✓ Other Earnings from Business Operations and Intra-Governmental
	Revolving Funds (name of revolving fund)
	(To record payments of earnings from revolving funds where receipts are
	derived primarily from outside Government, other than items credited to
	account "1613", and earnings received from revolving funds where receipts are
	derived primarily from Government.)

- 1680 Gain by Exchange. Net gain on transactions in foreign currencies.
 - 1682 ✓ Net Gains on Transactions in Foreign Currencies, Treasury Securities, Treasury

1800 RENT, INCLUDING BONUSES. Moneys received for the use and tenancy of Government property, real or personal, based on a fixed charge, including bonuses paid under competitive bids for leases.

1810 Rent and Bonuses from Land. Rent and bonuses on the use and tenancy of land without buildings. Includes such items as rent of camp and house sites; grazing lands; lease of land for commercial, industrial, or residential

^{*} Identifies Capital Transfer Account.

purposes; and lease of land for mineral exploration or prospecting (except cases where the rental charge represents a minimum royalty under producing leases - see 2030).

1811 ✓ Rent and Bonuses from Land Leases for Resource Exploration and Extraction, Agriculture and Interior

1820 Rent and Bonuses on Outer Continental Shelf Lands. Rental income and bonuses from Outer Continental Shelf Lands.

1820 Rent and Bonuses on Outer Continental Shelf Lands, Interior

1840 Rent of Equipment and Other Personal Property. Charges for the temporary use of equipment and other personal property. Includes such items as charter of ships; leasing of telegraph and telephone facilities; rental of airplanes, gas pipelines, films and film strips, electrical substation equipment, marine equipment, duplicates of the official naval stores standards of the United States, and Industrial Reserve and other equipment.

1840 ✓ Rent of Equipment and Other Personal Property, Army, Navy, Air Force

2000 ROYALTIES. Moneys received for the use of Government property or rights, based on an agreed rate per unit extracted, produced, or manufactured, or on a fixed share of the income or profit resulting from the use of the property.

2020 Royalties on Outer Continental Shelf Lands. Royalties from production under leases on Outer Continental Shelf Lands.

2020 Royalties on Outer Continental Shelf Lands, Interior

2030 Miscellaneous Royalties on Natural Resources. All other royalties on natural resources, such as those from mineral leasing of public lands. Also includes minimum payments, where required, when royalties earned are less than a specified amount.

- 2032 ✓ Hardrock Mining Claim Maintenance Fee, Interior
- 2039 ✓ Royalties on Natural Resources, Not Otherwise Classified, Interior

2200 SALE OF PRODUCTS. Proceeds from the sale of any article or commodity produced by, or resulting from, the efforts of a Government activity, or the by-product of such activity.

2220 Sale of Timber, Wildlife and Other Natural Land Products. Proceeds from the sale of timber, wildlife and other products of lands administered by the Government. Also includes sale of furs and skins of wild animals.

2221	✓ National Forests Fund, Agriculture
2222	Timber Purchaser Road Construction Credits, National Forests Fund, Forest
	Service
2229	✓ Sale of Timber, Wildlife and Other Natural Land Products, Not Otherwise
	Classified, Interior

2230 Sale of Minerals and Mineral Products. Proceeds from the sale of minerals and mineral products. Includes such items as sale of gas and oil produced from Government-owned land and products of synthetic liquid fuels demonstration plants.

2230	✓ Sale of Minerals and Mineral Products, Energy
2231	Privatization of Elk Hills, Energy
2232	✓ Proceeds of Department of Energy Asset Sales, Energy
2233	✓ Proceeds from Uranium Sales
2236	✓ Sale of Certain Material in National Defense Stockpile, Defense

2240 Sale of Power and Other Utilities. Proceeds from the sale of power and other utilities provided by Government agencies. Includes such items as receipts from operation of Federal power systems and charges for the sale of electricity, heat, water, and steam.

2242	✓ Sale and Transmission of Electric Energy, Alaska Power Administration
2245	✓ Sale and Transmission of Electric Energy, Falcon Dam, Energy
2247	✓ Sale and Transmission of Electric Energy, Southwestern Power
	Administration
2248	✓ Sale and Transmission of Electric Energy, Southeastern Power
	Administration
2249	✓ Sale of Power and Other Utilities, Not Otherwise Classified, Energy

2250 Sale of Publications and Reproductions. Proceeds from the sale of Government publications and reproductions. Includes such items as sale of card indexes, charts, maps, photoduplications, forms, microfilm and microprints, films and film strips, books, pamphlets, and magazines. Excludes charges for copying or reproducing documents for specific orders (see 2410).

2251	✓ Fees for Landsat Data, Public, National Oceanic and Atmospheric
	Administration, Commerce
2252	✓ Fees for Maps and Charts, Public, National Oceanic and Atmospheric
	Administration, Commerce
2259	✓ Sale of Publications and Reproductions, Not Otherwise Classified, Interior

2290 Sale of Miscellaneous Products and By-Products. Proceeds from the sale of other items produced by the Government and of by-products resulting from production of other items. Includes such items as sale of occupational therapy products; medals; and illustrations, practical forms or duplicate sets of official grades and standards for agricultural commodities; also includes a portion of Mint receipts equal to manufacturing expenses of the Bureau of the Mint.

2292 ✓ Recovery of Mint Manufacturing Expense, Treasury

2400 FEES AND OTHER CHARGES FOR SERVICES AND SPECIAL BENEFITS. Moneys received for services or special benefits, which are proprietary in nature and are optional on the part of the recipient.

2410 Fees and Other Charges for Administrative and Professional Services. Fees and other charges for administrative and professional services. Includes such items as auditing and accounting services; costs of administering special programs. Includes such items as fees for withholding allotments of compensation for payment of employee organization dues and for credit to savings accounts with financial organizations; searches of records and certification of documents; copying or reproducing Government documents; special statistical work; credit or other investigations for loan or insurance; special weather forecasting services; reimbursements for salaries of employees detailed to non-Federal activities; fees for probate of estates for deceased Indians; and administrative fees on sales of Indian timber.

2411	Users Fees for IRS Ruling and Determination
2413	✓ Charges for Services to Public Enterprise Funds
2414	✓ Charges for Services to Trust Funds
2416	✓ Charges for Administrative Expenses of Social Security Act, As Amended
2418	✓ SSI Administration Fee Receipts Account, Social Security Administration
2419.001	✓ Fees and Other Charges for Program Administrative Services, Department
	of Interior
2419.002	✓ Fees and Other Charges for Program Administrative Services, Department
	of Commerce
2421	✓ Marine Safety User Fees U.S. Coast Guard
2429	✓ Fees for Services, Federal Communications Commission

2430 Charges for Subsistence, Laundry and Health Services. Charges for subsistence, laundry and health services. Includes such items as meals; board for students at boarding schools; inpatient and out-patient care at Federal hospitals; laundry and dry-cleaning; quarantine charges; medical and dental services; fumigating and disinfecting services; and care and feeding of animals in quarantine.

2431 ✓ Charges for Medical Services, Department of Veterans Affairs

2440 Charges for Testing, Inspection, and Grading Services. All other charges for testing, inspection, and grading services, including certification of results of such services. Includes such items as inspection and grading of agricultural products; inspection of ships and vessels; testing and certification of food and drug products; supervision of reconditioning, relabeling or destruction of products in violation of law or regulations; and appeals from determinations of licensees.

2441	✓ Overtime Service, Federal Communications Commission (Required by law
	to be maintained; 47 USC 154(f)(3))
2442	✓ Overtime Service, Marine Inspection and Navigation, Treasury,
	Transportation (Required by law to be maintained; 46 USC 382b)
2444	✓ Railroad Safety Inspection Fees

2460 Fees and Other Charges for Special Benefits. Fees and other charges for special benefits not involving direct services. Includes such items as charges for benefits to FCC licensees from Federal projects; deposits under the Uniformed Services Contingency Option Act of 1953 and by Comptroller General on election to receive survivorship benefits; fees and related charges for permission to enter national parks, national forests, and public buildings or grounds; rights-of-way on and occupancy of public lands and reservations; grazing permits. Includes such items as operation of commercial enterprises on Government-owned or leased property, based on volume of business, or a share of profits. Includes receipts from the operation of cafeterias, barber ships, candy stands, snack bars, hotels and resorts, newsstands, and vending machines.

2462	✓ Deposits for Survivor Annuity Benefits, Army, Navy, Air Force, Office of the Secretary of Defense
2463	✓ Metropolitan Washington Airport Revenues, Transportation
2466	✓ Fees for the Veterans Administration Loan Guarantee Housing Program
2467	Reimbursement by Postal Service for Unemployment Benefits
2473	✓ Contributions from Military Personnel, Veterans Administration Educational
	Assistance Act of 1984
2474	✓ Auction Receipts, Federal Communications Commission
2480	✓ Tariff Filing Fees, Department of Transportation
2481	✓ Commercial Space Licensing Fees, Transportation
2484	✓ Receipts from Grazing Fees, Federal Share, Interior

2600 SALE OF GOVERNMENT PROPERTY. Proceeds from the sale of tangible property, real or personal, representing the liquidation of, or realization upon, assets other than the sale of products. Includes S and E funded activity and grant funded activity.

2610 Sale of Public Domain. Proceeds from the sale of public lands that have never left Federal ownership, lands obtained in exchange for original public domain lands, and public lands that have reverted to the Federal Government through operation of the public land laws including buildings or non-structural improvements located on such lands.

Sale of Town Lots and Standing Timber, Alaska, Interior (Required by law to be maintained; 43 USC 975e)
Proceeds from Sale of United States Enrichment Corporation

2620 Sale of Other Real Property. Proceeds from the sale of real property, excluding the public domain. Includes proceeds from the sale of acquired land, buildings, docks and piers.

2621	✓ Sale of Lands, etc., Account of Military Post Construction Fund (Required by
	law to be maintained; 31 USC 725c)
2622	✓ Proceeds from Sale of Land, Columbia Basin Land Development Program,
	Interior (Required by law to be maintained; 16 USC 835c-2)
2624	✓ Sale of Real Property, Department of Agriculture

2630-2640 Sale of Equipment and Other Personal Property (other than repayments on credit sales). Proceeds from the sale of serviceable equipment and other (including surplus) personal property. Includes such items as proceeds from the sale of vessels; automotive equipment; supplies and materials; furniture and fixtures; and machinery.

2636.002	Proceeds of Sales to Federal Agencies from Stock pile Materials, Strategic and
	Critical Materials
2636.021	✓ Proceeds of Sales to Federal Agencies from Stock pile Materials, Defense
	Production Act
2638	✓ Mobile Home Receipts, Federal Emergency Management Agency
2641	✓ Sale of Ordnance Material, Defense (Required by law to be maintained; 31
	USC 725c)
2642	✓ Proceeds of Sales of Vessels, Coast Guard (Required by law to be
	maintained; 31 USC 725c)
2643	✓ Proceeds of Sales, Coast Guard Stations (Required by law to be maintained;
	31 USC 725c)
2644	✓ Defense Vessel Transfer Receipt Account
2647	Proceeds for Sale of Power Marketing Administration, Alaska Power
	Administration, Department of Energy
2649	Sale of Conrail

2650 Sale of Scrap and Salvage Materials. Proceeds from the sale of scrap and salvage materials. Also includes sale of wastepaper and garbage.

2651 ✓ Sale of Scrap and Salvage Materials, Defense

2660 Profit on Sale of Monetary Metals. Includes profit on sale of silver bullion and other monetary metals and recoveries of surplus metals.

2665	Profit on Sale of Gold (not included in budget receipts.)
2666	Proceeds on Sale of Gold Medallions (Not included in budget receipts.)

2700 NEGATIVE SUBSIDIES AND DOWNWARD REESTIMATES OF SUBSIDIES. Receipt of amounts paid for associated financing accounts when there is a negative subsidy or a downward reestimate pursuant to the Federal Credit Reform Act of 1990.

2701.001	✓ Agriculture Credit Insurance, Negative Subsidies
2701.003	✓ Agriculture Credit Insurance Downward Reestimates of Subsidies
2702.001	✓ Rural Electrification and Telephone Loans, Negative Subsidies
2702.003	✓ Rural Electrification and Telephone Loans, Downward Reestimates of
	Subsidies
2703.001	✓ Rural Water and Waste Disposal, Negative Subsidies
2703.003	✓ Rural Water and Waste Disposal, Downward Reestimates of Subsidies
2704.001	✓ Rural Development Guaranteed Loans, Farmers Home Administration,
	Negative Subsidies
2704.003	✓ Rural Development Insurance, Downward Reestimates of Subsidies

2705.001	 Rural Community Facility, Negative Subsidies
2705.003	✓ Rural Community and Facility, Downward Reestimates of Subsidies
2706.001	✓ Rural Housing Insurance, Negative Subsidies
2706.003	✓ Rural Housing Insurance, Downward Reestimates of Subsidies
2707.001	✓ Rural Business and Industry, Negative Subsidies
2707.003	✓ Rural Business and Industry, Downward Reestimates of Subsidies
2708.003	✓ Downward Reestimates of Subsidies (P.L. 480)
2710.001	✓ Rural Development Loan Fund, Negative Subsidies
2710.003	✓ Rural Development Loan Fund, Downward Reestimates of Subsidies
2711.001	✓ Rural Telephone Bank, Negative Subsidies
2711.004	✓ Rural Telephone Bank, Downward Reestimates of Subsidies
2712.001	✓ Agriculture Credit Insurance Fund Guaranteed Loans, Negative
	Subsidies
2712.003	✓ Agriculture Credit Insurance Fund Loans, Downward Reestimates of
	Subsidies
2713.001	✓ Rural Economic Development Loans, Rural Electrification
	Administration, Negative Subsidies
2713.003	✓ Rural Economic Development Loans, Downward Reestimates of
	Subsidies
2714.001	✓ Agriculture Resource Conservation Funds, Farmers Home
	Administration, Negative Subsidies
2714.003	✓ Agriculture Resources Conservation Funds, Downward Reestimates of
	Subsidies
2715.001	✓ Self-Help Housing Land Development Funds, Farmers Home
	Administration, Negative Subsidies
2715.003	✓ Self-Help Housing Land Development Funds, Downward Reestimates
2,101000	of Subsidies
2716.003	✓ Food for Progress Credits (P.L.480), Downward Reestimates of
2710.003	Subsidies
2717.001	✓ Fisheries Finance, National Oceanic and Atmospheric Administration,
2/1/.001	Negative Subsidies
2717.003	✓ Downward Reestimates of Subsidies, Fisheries Finance, National
2717.005	Oceanic and Atmospheric Administration
2718.001	✓ Federal Family Education Loan Program, Negative Subsidies
2718.003	✓ Federal Family Education Loan Program, Downward Reestimates of
2710.003	Subsidies
2719.001	✓ FHAGeneral and Special Risk Insurance, Negative Subsidy
2719.003	✓ FHAGeneral and Special Risk Insurance, Downward Reestimates of
2719.005	Subsidies
2720.003	✓ High Priority Corridor Loans Downward Reestimates of Subsidies
2720.003	Federal Highway Administration, Department of Transportation
2721.003	✓ Disaster Loan Program, Downward Reestimates of Subsidies
2722.003	✓ Business Loan Program, Downward Reestimates of Subsidies
2723.001	✓ Debt Restructuring, Negative Subsidies
2723.003	✓ Debt Restructuring, Downward Reestimates of Subsidies
2724.001	✓ Foreign Military Financing Program Account, Negative Subsidies
2724.003	✓ Foreign Military Financing, Downward Reestimates of Subsidies
2725.001	✓ Loan Guarantees to Israel, Negative Subsidies
2726.003	 ✓ Housing and Other Credit Guaranty Program, Downward Reestimates
2727.001	✓ Export-Import Bank Loans, Negative Subsidies
2727.001	✓ Export-Import Bank Loans, Downward Reestimates of Subsidies
2728.003	✓ Maritime (Title XI) Loan Programs, Downward of Subsidies, Maritime
2120.005	Administration, Department of Transportation
2729.003	✓ Indian Loan Guarantee, Downward Reestimates, Bureau of Indian Affairs
2729.003 2730.003	Micro Enterprise and Small Enterprise Development Account, Downward
2730.003	Reestimates, Agency for International Development
	Resumates, Agency for international Development

2731.003	Assistance for the New Independent States of the Former Soviet Union:
	Ukraine Export Credit Insurance, Downward Reestimates, Agency for
	International Development
2732.001	✓ Loan Guaranty Direct Loan Financing, Department of Veterans
	Affairs, Negative Subsidies
2732.003	✓ Loan Guaranty Direct Loan Financing, Department of Veterans
	Affairs, Downward Reestimates of Subsidies
2733.003	✓ Guaranty and Indemnity Direct Loan Financing, Department of
	Veterans Affairs, Downward Reestimates of Subsidies
2734.001	✓ Guaranty and Indemnity Guaranteed Loan Financing, Department of
	Veterans Affairs, Negative Subsidies
2734.003	✓ Guaranty and Indemnity Guaranteed Loan Financing, Department of
270 110 00	Veterans Affairs, Downward Reestimates of Subsidies
2735.003	✓ Alameda Corridor Loan Program, Downward Reestimates of Subsidies,
2,221,002	Federal Railroad Administration
2738.003	✓ Amtrak Corridor Improvement Direct Loans, Downward Reestimates
2750.005	of Subsidies, Federal Railroad Administration
2740.003	✓ Disaster Assistance, Downward Reestimates of Subsidies, Federal
2710.003	Emergency Management Agency
2741.003	✓ College Housing and Academic Facilities Loan, Downward
2711.005	Reestimates of Subsidies, Department of Education
2742.003	✓ Bureau of Reclamation Direct Loan Financing Account, Downward
2742.005	Reestimates of Subsidies, Bureau of Reclamation
2743.003	✓ Indian Housing Loan Guarantee Receipt Account, Downward
2745.005	Reestimates of Subsidies
2744.003	Urban and Environmental Credit Program, Downward Reestimates of
2744.005	Subsidies, Agency for International Development
2745.003	Health Education Assistance Loan Program, Negative Subsidy
2746.001	Distance Learning and Telemedicine Program, Negative Subsidies, Rural
2740.001	Utilities Service
2746.003	✓ Distance Learning and Telemedicine Program, Downward Reestimates,
2740.005	Rural Utilities Service
2747.003	✓ Indian Direct Loan, Downward Reestimates of Subsidies, Bureau of Indian
2747.005	Affairs
2752.003	Development Credit Authority Program Account, Downward Reestimates of
2752.005	Loan Guarantees, Agency for International Development
2753.003	Downward Reestimates of Subsidies, Abatement, Control and Compliance
2155.005	Loans, Environmental Protection Agency
2754.003	✓ Apple Loan Program, Downward Reestimates of Subsidies
2756.001	Farm Storage Facility Loans, Negative Subsidies
2756.003	✓ Farm Storage Facility Loans, Downward Reestimates of Subsidies
2757.003	✓ Commodity Credit Corporation Export Guarantee Financing,
2101.000	Downward Reestimates of Subsidies
2758.003	Health Center Guarantee Loan Program, Downward Reestimates
2759.003	Emergency Steel Guaranteed Loans, Downward Reestimates of Subsidies,
2739.003	Department of Commerce
2761.003	Family Housing Improvement Fund, Downward Reestimates of Subsidies, Defense
2762.003	Title VI Indian Loan Guaranteed Receipt Account, Downward
2102.003	Reestimates of Subsidies
2763.003	Community Development Financial Institutions Fund, Downward Reestimates of
2703.003	Subsidies
2766.001	Air Transportation Safety and System Stabilization Act, Negative
-/00.001	Subsidies, Departmental Offices, Treasury
2768.003	Transportation Infrastructure Finance and Innovation Program, Interest on
2,00.005	Downward Reestimates Subsidies, Federal Highway Administration
2769.003	Downward Reestimates, Emergency Oil and Gas Guaranteed Loans
2107.005	Downward Resultates, Emergency On and Oas Ouaranteed Loans

2771.003	Air Transportation Stabilization Guaranteed Loan, Downward
	Reestimates of Subsidies
2773.003	Community Development Loan Guarantees, Downward Reestimates of
	Subsidies
2774.003	Assistance to American Somoa, Direct Loan, Downward Reestimates of
	Subsidies, Office of Insular Affairs

2800-2900 REALIZATION UPON LOANS AND INVESTMENTS. Proceeds from the liquidation of, or realization upon, intangible assets, including the return to the Government of moneys previously invested, loaned, or advanced; and the sale, retirement, or cancellation of Government-owned stocks, bonds and securities.

***2810** Repayments of Capital Investment, Government-Owned Enterprises (Capital Transfer Account). Repayments of investment in corporations or other revolving funds that are wholly owned by the Government.

*2813 Repayment of Capital Stock (name of corporation)
*2814 Other Repayments of Investments and Recoveries (name of corporation or revolving fund) (To record repayments from revolving funds where receipts are derived primarily from outside the Government, other than those credited to account "2813," and repayments from revolving funds where receipts are derived primarily from within the Government.)

2830 Repayment of Capital Investment, Government-Sponsored Enterprises. Repayments of investment in enterprises not wholly-owned, but sponsored by, the United States. Includes investment in corporations partially owned by the United States and in international business enterprises such as International Monetary Fund and International Banks.

2831	Repayments of Subscriptions to the International Monetary Fund (not included
	in budget receipts)

2860 Repayment of Foreign Loans. Repayment of loans to international organizations (other than business enterprises), foreign governments, and to individuals and private organizations specifically for use in foreign countries. Also includes repayment of all loans made in foreign currency.

- 2868 ✓ Dollar Conversions of Foreign Currency Loan Repayments, Treasury
- 2869 ✓ Repayment of loans and credits to foreign nations, Treasury

2870 Repayment of Loans or Advances to Trust Funds. Repayments of loans or advances to certain trust funds.

2871.001	 Repayment of Loans or Advances to the Extended Unemployment
	Compensation Account
2871.002	✓ Repayment of Loans or Advances to the Federal Unemployment Account
2874	✓ Boat Safety Payments, Coast Guard
2875	✓ Repayment of Advances, Black Lung Disability Trust Fund
2877	✓ Repayment of Advances, Railroad Retirement Account

2880 Repayments on Miscellaneous Recoverable Costs. Repayments on long-term receivables for Government expenditures that are required to be repaid, other than loans and investments provided for elsewhere. Also includes repayments on reimbursable construction costs and operation and maintenance charges that are not paid on a current basis.

2889 ✓ Repayments on Miscellaneous Recoverable Costs, Not Otherwise Classified, Energy

2890 Miscellaneous Repayments on Loans and Investments. All other repayments on loans and investments of the Government, including proceeds from the sale of securities.

2892 ✓ Proceeds of Sale of Chrysler Warrants, Treasury

^{*} Identifies Capital Transfer Account.

2900 Repayments of Loans under Federal Credit Programs. This series of accounts is assigned for specific agency and program use and is not for general use.

2915	✓ Repayments of Loans, Capital Contributions, Higher Educational Activities,
	Department of Education
2917	✓ Repayments of Loans from Local Educational Agencies, Environmental
	Protection Agency
2941	✓ Dollar Repayments of Loans, Agency for International Development
2950	✓ Repayment of Advances and Loans to the District of Columbia, Treasury
2968	✓ Repayment of Loans, Foreign Military Loan Liquidating Account, Funds Appropriated to the President

3000 RECOVERIES AND REFUNDS. The return of monies paid to, but not due, the recipient; compensation for loss of or damage to property; and other recoveries and refunds.

3010 Compensation for Government Property Lost or Damaged. Payments for loss or damage to Government property.

3019	✓ Recoveries for Government Property Lost or Damaged, Not Otherwise
	Classified, Army, Navy, Air Force

3040 Recoveries Under Foreign Aid Programs. Amounts received from the operation of foreign aid programs. Includes such items as proceeds from the sale of material; U.S. share of foreign currency deposits by foreign governments under aid programs; and contributions by foreign governments for joint projects.

3041	✓ Recoveries Under the Foreign Military Sales Program, Army, Navy, Air
	Force, Defense
3042	✓ Recoveries from the Polish American Enterprise Fund, Agency for
	International Development

3090-3300 Miscellaneous Recoveries and Refunds. All other recoveries and refunds. Includes such items as refunds on empty containers; refunds of State and local taxes; refund of terminal leave compensation (if not credited to the applicable appropriation); recoveries of court costs; payments received by employees whose pay is disbursed by the Secretary of the Senate or Clerk of the House for services as a juror or witness; other compensation received by Federal employees from private sources; recoveries from contractors for additional work necessary to meet contract conditions; and recovery of payments based on fraudulent claims; airline penalties for changing reservations of Federal employees.

✓ Recoveries from Federal Agencies for Fire Fighting Services
Recovery from Highway Trust Fund for Refunds of Taxes
Recovery from Land and Water Conservation Fund for Refunds of Gasoline and Floor Stock Taxes
Recovery from Airport and Airway Trust Fund for Refunds of Taxes
Recovery from the Leaking Underground Storage Tank Trust Fund for Refunds of Taxes
✓ Recovery of Beneficiary Overpayments from the Supplemental Security Income Program
Recovery from the Black Lung Disability Trust Fund for Refunds of Taxes
✓ Recovery from the Black Lung Disability Trust Fund of Payments Previously
Made for the Black Lung Program
✓ Recoveries and Refunds, State and Local Government Fiscal Assistance
Trust Fund, Department of the Treasury
✓ Miscellaneous Recoveries and Refunds, Not Otherwise Classified,
Transportation, Treasury
✓ Miscellaneous Recoveries and Refunds, Not Otherwise Classified,
Reimbursement from the Panama Canal Commission
✓ Prepayment Premiums, Federal Financing Bank, Treasury

3101	✓ Recoveries from Federal Agencies for Settlement of Claims for Contract Disputes
3102.001	✓ Recoveries from Federal Agencies Resulting from Reductions in the Civilian
	Salaries of Military Retirees, Federal Funds
3102.002	✓ Recoveries from Federal Agencies Resulting from Reductions in the Civilian
	Salaries of Military Retirees
3102.003	✓ Recoveries from Federal Agencies Resulting from Reductions in the Civilian
	Salaries of Military Retirees, Off-Budget Entities
3102.121	✓ Recoveries from Federal Agencies Resulting from Reduction in the Civil
	Salaries of Military Retirees, Federal Funds, Panama Canal Commission
3102.161	\checkmark Recoveries from Federal Agencies Resulting from Reductions in the Civilian
	Salaries of Military Retirees, Federal Funds, Federal Election Commission
3102.241	\checkmark Recoveries from Federal Agencies Resulting from Reductions in the Civilian
	Salaries of Military Retirees, Federal Funds, National Mediation Board
3103	✓ FFEL Guarantee Agency Reserve Recoveries, Department of Education
3105.001	✓ Quinquennial Adjustment for Military Service Credits, Federal Old Age
	Survivors Insurance
3105.002	 Quinquennial Adjustment for Military Service Credits, Federal Disability
	Insurance
3105.003	✓ Quinquennial Adjustment for Military Service Credits, Federal Hospital Insurance
3107	✓ Federal Share of Child Support Collections, Health and Human Services, ACF
3108	✓ Return of Contribution to International Buffer Stocks, Executive
3112	Reimbursements from Federal Agencies for Payments Made as a Result of
	Discriminatory Conduct
3200	✓ Collections of Receivables from Canceled Accounts
3210	✓ General Fund Proprietary Receipts, Defense Military, Not Otherwise Classified
3220	✓ General Fund Proprietary Receipts, Not Otherwise Classified, All Other
3305	\checkmark Transfer of excess receipts to the General Fund
3306	\checkmark Transfer of excess receipts to the General Fund, Federal Fund Payments

3800 CLEARING ACCOUNTS

F3810	Undistributed Proceeds from Sale of Foreign Currency
F3820	Unidentified Cash Collections, Federal Tax Deposits, Internal Revenue Service
F3845	Proceeds of Sales, Personal Property
F3870	Undistributed Intragovernmental Payrolls, Health and Human Services
F3875	Budget Clearing Account (suspense)
F3880	Unavailable Check Cancellations and Overpayments (suspense)
F3885	Undistributed Intragovernmental Payments

SPECIAL FUND RECEIPT ACCOUNTS

5000.021	✓ Miscellaneous Interest, Reclamation Fund, Interior	43 USC 391
5000.024	✓ Royalties on Natural Resources, Reclamation Fund, Interior	43 USC 391
5000.025	\checkmark Sale of Timber and Other Products, Reclamation Fund, Interior	43 USC 391
5000.026	✓ Sale of Electric Energy, Bonneville Power Administration, Reclamation Fund,	43 USC 391
	Interior	
5000.027	✓ Sale of Power and Other Utilities, Reclamation Fund, Energy	43 USC 502
5000.028	✓ Other, Reclamation Fund, Interior	43 USC 391
5000.029	✓ Sale of Public Domain, Reclamation Fund, Interior	43 USC 391
**5001.001	Forfeited Cash and Proceeds from Sales of Forfeited Property, Special Forfeiture	21 USC
5001.001	Fund, Executive Office of the President	1509(A)
**5001.002	Earnings on Investments, Special Forfeiture Fund, Funds Executive Office of the	21 USC
5001.002	President	1509d(b)
**5003.002	✓ Receipts from Mineral Leasing, Public and Acquired Military Lands (Act	30 USC 191,
5005.002	February 25, 1920 and December 17, 1981, as amended)	286
5005 002		
5005.002	✓ Land and Water Conservation Fund, Surplus Property Sales, Forest Service	16 USC 4601-5a
5005.003	Land and Water Conservation Fund, Motorboat Fuels Tax, National Park Service	16 USC 4601-5a
5005.004	✓ Land and Water Conservation Fund, Special Recreation Use Fees, National Park	16 USC 4601-5a
5005 007	Service	16 1100 4601 5
5005.007	Land and Water Conservation Fund, Rent Receipts Outer Continental Shelf Lands,	16 USC 4601-5a
	National Park Service	
5005.008	Land and Water Conservation Fund, Royalty Receipts Outer Continental Shelf	16 USC 4601-5a
	Lands, National Park Service	
5007	✓ Special Recreation Use Fees, Army, Corps of Engineers, Civil	16 USC 4601-6a
5008.001	✓ National Forest Fund Receipts, Forest Service	16 USC 499
5009.001	✓ Forest Service Recreation User Fees, Forest Service	16 USC 4601-6a
**5010.001	✓ Recreation Fees for Collection Costs, Forest Service	107 Stat. 403
5011	✓ Special Recreation Use Fees, Bureau of Land Management, Interior	16 USC 4601-6a
5012	Licenses under Federal Power Act, Improvements of Navigable Water (100	16 USC 810
	percent)	
5013	✓ Licensee Benefit Charges	16 USC 803(f)
5014.001	✓ Department of Veterans Affairs Medical-Care Cost Recovery Fund	104 Stat. 1388-
		344
5015.001	Coal Mining Reclamation Fees, Office of Surface Mining Reclamation and	30 USC 1231
	Enforcement	
5015.002	✓ Interest on Late Payment of Coal Mining Reclamation Fees, Office of Surface	30 USC 1231
	Mining Reclamation and Enforcement	
5015.003	✓ Other, Office of Surface Mining Reclamation and Enforcement	30 USC 1231
5015.005	Donations for Mined Land Reclamation, Office of Surface Mining Reclamation and	30 USC 1231
2012.002	Enforcement	50 050 1251
**5015.006	Coal Mining Reclamation Fees, Office of Surface Mining Reclamation and	30 USC 1231
5015.000	Enforcement	50 050 1251
**5015.007	✓ Interest on Late Payment of Coal Mining Reclamation Fees, Office of Surface	30 USC 1231
5015.007	Mining Reclamation and Enforcement	50 050 1251
**5015.008	✓ Other, Office of Surface Mining Reclamation and Enforcement	30 USC 1231
**5015.009	✓ Earnings on Investments, Office of Surface Mining Reclamation and	30 USC 1231
5015.009		50 USC 1251
5016	Enforcement	42 1100 215
5016	✓ Receipts from Grazing, etc., Public Lands Outside Grazing Districts, Bureau of	43 USC 315i
** 501 7 001	Land Management	42 1100 1725
**5017.001	✓ Service Charges, Deposits, and Forfeitures, Bureau of Land Management	43 USC 1735
**5018.001	✓ Deposits for Road Maintenance and Reconstruction, Tax Court	43 USC 1762c
**5019.001	✓ Users Charges for Telecommunications Services, Geological Survey	99 Stat. 1231
**5023.001	Fees for Independent Counsel, United States Tax Court	26 USC 7475
5024	Increment on Gold	31 USC 408b

**5026.001	Registry Fees, Appraisal Subcommittee	12 USC 3337
**5029.002	✓ Earnings on Investments, Federal Aid to 1975 Wildlife Restoration Fund	103 Stat. 1974
**5029.003	Federal Aid to Wildlife Restoration Fund 1975	103 Stat. 1974
**5029.004	✓ Payments to Wildlife Conservation and Restoration, U.S. Fish and Wildlife	16 USC 669b
	Service	
5032	✓ Receipts from Grazing, etc., Public Lands Within Grazing Districts, Bureau of	43 USC 315i
	Land Management	
**5038.001	✓ Rents and Charges for Quarters, National Biological Survey	5 USC 5911
		note.
**5041.001	Fines, Penalties, and Forfeitures, Crime Victims Fund	42 USC 10601
**5041.003	✓ Payment from the General Fund, Crime Victims Fund	115 Stat. 2294
**5042.001	Forfeited Cash and Proceeds from the Sale of Forfeited Property	28 USC 524
**5042.002	✓ Earnings on Investments, Assets Forfeiture Fund	28 USC 524
5044	✓ Receipts from Grazing, etc., Public Lands Within Grazing Districts,	43 USC 315i
	Miscellaneous, Bureau of Land Management	
5045	✓ Receipts from Oil and Gas Leases National Petroleum in Alaska, Bureau of Land	42 USC 6508
	Management	
**5048.001	✓ Rents and Charges for Quarters, Bureau of Land Management	98 Stat. 1874
**5049.001	✓ Rents and Charges for Quarters, National Park Service	98 Stat. 1874
**5050.001	✓ Rents and Charges for Quarters, United States Fish and Wildlife Service	98 Stat. 1874
**5051.001	\checkmark Rents and Charges for Quarters, Bureau of Indian Affairs	98 Stat. 1874
**5052.001	✓ Rents and Charges for Quarters, Interior, Office of Inspector General	98 Stat. 1874
**5053.001	✓ Rents and Charges for Quarters, Office of Youth Programs, Bureau of	98 Stat. 1874
2022.001	Reclamation	90 Stut. 107 1
**5055.001	✓ Rents and Charges for Quarters, Geological Survey	98 Stat. 1874
**5056.001	✓ Fee Collection Support, Public Lands, Bureau of Land Management	107 Stat. 403
**5057.001	✓ Support, National Park System, National Park Service	107 Stat. 403
**5058.001	✓ Receipts from Operations of North Platte Project (Gering and Fort Laramie,	66 Stat. 755
2020.001	Goshen, and Pathfinder Irrigation Districts), Bureau of Reclamation	00 Buil. 755
**5063.001	Deposits, Civil Penalties, Office of Surface Mining Reclamation and Enforcement	101 Stat. 1329-
2005.001	Deposits, ettil Fendrices, ettile et surface mining Rectaniation and Enforcement	226, 227
5066.001	✓ Hydraulic Mining in California, Tax, Debris Reservoirs	33 USC 683
5066.002	✓ Hydraulic Mining in California, Water Storage and Use of Facilities, Debris	33 USC 683
5000.002	Reservoirs	55 050 005
**5070.001	Deposits, Perishable Agricultural Commodities Act Fund, Agricultural Marketing	7 USC 499c(b)
5070.001	Service	/ 050 4//0(0)
**5070.003	General Fund Payment, Perishable Agricultural Commodities Act Fund,	114 Stat. 399,
5070.005	Agricultural Marketing Service	Sec. 203(a)
**5071.001	\checkmark Rents and Charges for Quarters, Indian Health Services	98 Stat. 1874
5072	✓ Fees, Operation and Maintenance of Recreation Facilities, Forest Service	101 Stat. 1330-
5072	· rees, operation and Maintenance of Recreation racinties, rolest betwee	265
**5073.001	Fees for Bankruptcy Oversight, United States Trustee System Fund	28 USC 589a
**5073.002	✓ Earnings on Investments, United States Trustee System Fund	28 USC 589a
**5075.001	Contributions, Oliver Wendell Holmes Devise Fund, Library of Congress	69 Stat. 533
**5075.002	✓ Earnings on Investments, Oliver Wendell Holmes Devise Fund	96 Stat. 1133
**5076.001	✓ Delaware Water Gap Route 209 Commercial Operations Fees, National Park	97 Stat. 329
5070.001	Service	97 Stat. 329
5078	✓ Fees, National Park System Visitor Facilities Fund, National Park Service	16 USC 1966
3078 **5080.001	Gifts to the United States To Reduce Debt Held by the Public, Bureau of the Public	31 USC 3513
5080.001	Debt	51 050 5515
**5020 002		21 USC 2512
**5080.003	Receipts from General Fund To Reduce Debt Held by the Public, Bureau of the	31 USC 3513
**5001 001	Public Drasidential Election Compaign Fund	26 LISC 0004
**5081.001 **5082.001	Presidential Election Campaign Fund	26 USC 9006
**5083.001	United States Capitol Police Memorial Fund, House of Representatives	112 Stat. 1250
**5086.001 **5087.001	Application Fees, Immigration Legalization	100 Stat. 3398
**5087.001	✓ Immigration User Fee	100 Stat. 3341-53;55

**Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended.

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5087.003	Immigration User Fees, Department of Homeland Security	116 Stat. 2135
**5088.001	✓ Immigration Examination Fees	102 Stat. 2203
**5089.001	✓ Land Border Inspection Fees	105 Stat. 2121
5090	✓ Receipts from Leases of Lands Acquired for Flood Control, Navigation, and	33 USC 701c-3
	Allied Purposes	
**5091.001	✓ National Wildlife Refuge Fund, United States Fish and Wildlife Service	16 USC 715s
**5092.001	✓ Proceeds from Sales, Water Resource Development Projects, United States Fish	16 USC 460d
	and Wildlife Service	
**5095.001	✓ Sale of Hunting and Fishing Permits, Military Reservations	16 USC 670b
**5098.001	✓ Restoration, Rocky Mountain Arsenal	100 Stat. 4003
**5099.001	Deposits, Reimbursement to State and Local Law Enforcement Agency, Internal	102 Stat. 4507
	Revenue Service	
**5100.001	Filing Fees, the Judiciary	28 USC 1931nt
**5101.001	Registry Administration Account, the Judiciary	28 USC 2041nt
5105	Licenses under Federal Power Act from Public Lands and National Forests,	16 USC 810
	Payment to States (37-1/2 percent)	
5106.001	✓ H-1B Nonimmigrant Petitioner Account, Justice	8 USC 1356
5107	✓ Recreation, Entrance and Use Fees, National Park Service	101 Stat. 1330-
		264, 267
5108	✓ Recreation, Entrance and Use Fees, Bureau of Land Management	101 Stat. 1330-
	, , , U	264, 267
5109	✓ Recreation, Entrance and Use Fees, Bureau of Reclamation	101 Stat. 1330-
		264, 267
**5110.001	✓ Recreational Fee Demonstration Program, National Park Service	110 Stat. 1321-
		200, Sec. 315
**5113.001	Practice Registration Fees, United States Court of Appeals for Veterans Claims	38 USC 4085
**5114.001	✓ Proceeds from Sale of Property, Judiciary Automation Fund	28 USC 612
**5114.003	✓ Advances and Reimbursements, Judiciary Automation Fund	28 USC 612
**5116.001	✓ Fisherman's Protective Fund, State	22 USC 1972
**5120.001	Fees for Fishermen's Contingency Fund	43 USC 1842,
		96 Stat 143; 145
**5120.002	Earnings on investments, Fishermen's Contingency Fund	43 USC 1842
**5121.001	✓ Fees Collected, Fishermen's Guaranty Fund, State	22 USC 1977
**5121.002	✓ Earnings on Investments, Fishermen's Guaranty Fund, State	22 USC 1977
**5122.001	Fees for Foreign Fishing Observer Fund	16 USC 971i
**5122.002	Earnings on Investments, Foreign Fishing Observer Fund	16 USC 971i
5125	Licenses under Federal Power Act, Improvements of Navigable Waters,	16 USC 803(f),
	Maintenance and Operation of Dams, etc., (50 percent)	810
**5126.001	✓ Breached Bond/Detention Fund	106 Stat. 1843
5127	✓ Patent and Trademark Surcharge Fund	104 Stat. 2106
5128	✓ Receipts from Sale of Public Lands, Clark County, Nevada, Bureau of Land	94 Stat. 3382-
	Management (see 5129 for special account)	2(d)(1)
**5129.001	✓ Receipts from Clark County, Nevada Land Sales, 15-Percent Fund, Bureau of	94 Stat. 3382-
	Land Management (see 5128 for special account)	2(d)
**5130.001	✓ Revenues, Indian Arts and Crafts Board	25 USC 305c
**5131.001	✓ Diversion Control Fee Account	106 Stat. 1843
5132	✓ Grazing Fees for Range Improvements, Taylor Grazing Act, as amended	43 USC 315
5133	✓ Sale of Public Land and Materials, 5-Percent Fund to States	65 Stat. 252
5134	✓ Moneys Due Oklahoma from Royalties, Oil and Gas, South Half of Red River,	65 Stat. 252
	Act, March 4, 1923, As Amended	
5135	✓ Fees from Leased Grazing Lands, Pierce Act	65 Stat. 252
5136	\checkmark Sale of Timber and/or Products from the Revested Oregon and California Grant	43 USC 1181f
	Lands (25 percent)	
**5137.001	Migratory Birds Hunting Stamps	16 USC 718d
**5137.002	Import Duties on Arms and Ammunition	100 Stat. 3584-3586
**5137.003	✓ Entrance Fees, Refugee Units	100 Stat. 3584-3586

5138	Tax on Fishing Rods, Creels, Reels, Artificial Lures, Baits, and Flies	16 USC 777b
5140	Historic Preservation Fund, Receipts, Outer Continental Shelf Lands	16 USC 470h
**5141.003	National Indian Gaming Commission, Gaming Activity Fees, Interior	25 USC 2717a
5143	\checkmark Payment from the General Fund, Cooperative Endangered Species Conservation	16 USC 1535
	Fund	
5144	✓ Payment for Space and Services, General Accounting Office	31 USC 782
**5145.001	✓ Cooperative Research and Development Agreements, National Institutes of	15 USC 3710a
	Health	
**5146.001	\checkmark Cooperative Research and Development Agreements, Centers for Disease	15 USC 3710a
	1 1 0 1	15 USC 5/10a
	Control	
**5147.001	Cooperative Research and Development Agreements, Alcohol, Drug Abuse, and	15 USC 3710a
	Mental Health Administration	
**5148.001	✓ Cooperative Research and Development Agreements, Food and Drug	15 USC 3710a
	Administration	
**5150.001	✓ Donations to the Wildlife Conservation and Appreciation Fund, U.S. Fish and	106 Stat. 5098
0100.001	Wildlife Service	100 5444. 2090
**5150.002	✓ Federal Payment to the Wildlife Conservation and Appreciation Fund, U.S. Fish	106 Stat 5000
**5150.003		106 Stat. 5098
	and Wildlife Service	
**5151.001	✓ Sale and Rent of Real Property, International Center, Washington, D. C., State	82 Stat. 959
**5151.003	✓ Federal Payment, International Center, Washington, D. C., State	82 Stat. 959
**5155.001	✓ Payment to Panama Canal Commission Compensation Fund	22 USC 3715
**5155.002	✓ Interest on Investment, Panama Canal Commission Compensation Fund	22 USC 3715
**5157.001	Donations for Express Purposes, Lahontan Valley and Pyramid Lake Fish and	104 Stat. 3312,
0107.001	Wildlife Fund	Sec. 206(f)
**5157.003	✓ Transfer from Pyramid Lake Paiute Fund	104 Stat. 3315,
13137.003		
		Sec. 208(a)
**5157.004	\checkmark State Cost Sharing, Lahontan Valley and Pyramid Lake Fish and Wildlife Fund	104 Stat. 3311,
		Sec. 206(d)
5157.045	✓ Miscellaneous Fees, Lahontan Valley and Pyramid Lake Fish and Wildlife Fund	104 Stat. 3305;
		3306; 3307
5157 050	General Donations Labortan Valley and Pyramid Lake Fish and Wildlife Fund	3306; 3307 104 Stat 3312
5157.050	General Donations, Lahontan Valley and Pyramid Lake Fish and Wildlife Fund	104 Stat. 3312,
		104 Stat. 3312, Sec. 206(f)
**5159.001	Recreation User Fees, National Park Service	104 Stat. 3312, Sec. 206(f) 107 Stat. 403
	Recreation User Fees, National Park Service Agricultural Quarantine Inspection User Fee Account, Animal and Plant Health	104 Stat. 3312, Sec. 206(f)
**5159.001 5161	Recreation User Fees, National Park Service Agricultural Quarantine Inspection User Fee Account, Animal and Plant Health Inspection Service	104 Stat. 3312, Sec. 206(f) 107 Stat. 403 104 Stat. 4069
**5159.001	Recreation User Fees, National Park Service Agricultural Quarantine Inspection User Fee Account, Animal and Plant Health Inspection Service Agricultural Quarantine Inspection User Fee Account, Animal and Plant Health	104 Stat. 3312, Sec. 206(f) 107 Stat. 403
**5159.001 5161	Recreation User Fees, National Park Service Agricultural Quarantine Inspection User Fee Account, Animal and Plant Health Inspection Service Agricultural Quarantine Inspection User Fee Account, Animal and Plant Health Inspection Service	104 Stat. 3312, Sec. 206(f) 107 Stat. 403 104 Stat. 4069
**5159.001 5161	Recreation User Fees, National Park Service Agricultural Quarantine Inspection User Fee Account, Animal and Plant Health Inspection Service Agricultural Quarantine Inspection User Fee Account, Animal and Plant Health Inspection Service	104 Stat. 3312, Sec. 206(f) 107 Stat. 403 104 Stat. 4069
**5159.001 5161 **5161.001	Recreation User Fees, National Park Service Agricultural Quarantine Inspection User Fee Account, Animal and Plant Health Inspection Service Agricultural Quarantine Inspection User Fee Account, Animal and Plant Health Inspection Service Contributions, National Commission on Agricultural Trade and Export Policy	104 Stat. 3312, Sec. 206(f) 107 Stat. 403 104 Stat. 4069 109 Stat. 306-307 7 USC 1291nt
**5159.001 5161 **5161.001 **5162.001	Recreation User Fees, National Park Service Agricultural Quarantine Inspection User Fee Account, Animal and Plant Health Inspection Service Agricultural Quarantine Inspection User Fee Account, Animal and Plant Health Inspection Service	104 Stat. 3312, Sec. 206(f) 107 Stat. 403 104 Stat. 4069 109 Stat. 306-307 7 USC 1291nt 112 Stat. 3522,
**5159.001 5161 **5161.001 **5162.001 **5163	Recreation User Fees, National Park Service Agricultural Quarantine Inspection User Fee Account, Animal and Plant Health Inspection Service Agricultural Quarantine Inspection User Fee Account, Animal and Plant Health Inspection Service Contributions, National Commission on Agricultural Trade and Export Policy Park Buildings Lease and Maintenance Fund, National Park Service	104 Stat. 3312, Sec. 206(f) 107 Stat. 403 104 Stat. 4069 109 Stat. 306-307 7 USC 1291nt 112 Stat. 3522, Sec. 802(5)(A)
**5159.001 5161 **5161.001 **5162.001	Recreation User Fees, National Park Service Agricultural Quarantine Inspection User Fee Account, Animal and Plant Health Inspection Service Agricultural Quarantine Inspection User Fee Account, Animal and Plant Health Inspection Service Contributions, National Commission on Agricultural Trade and Export Policy Park Buildings Lease and Maintenance Fund, National Park Rental Payments, Park Buildings Lease and Maintenance Fund, National Park	104 Stat. 3312, Sec. 206(f) 107 Stat. 403 104 Stat. 4069 109 Stat. 306-307 7 USC 1291nt 112 Stat. 3522, Sec. 802(5)(A) 112 Stat. 3522,
**5159.001 5161 **5161.001 **5162.001 **5163 **5163.001	Recreation User Fees, National Park Service Agricultural Quarantine Inspection User Fee Account, Animal and Plant Health Inspection Service Agricultural Quarantine Inspection User Fee Account, Animal and Plant Health Inspection Service Contributions, National Commission on Agricultural Trade and Export Policy Park Buildings Lease and Maintenance Fund, National Park Service Rental Payments, Park Buildings Lease and Maintenance Fund, National Park Service	104 Stat. 3312, Sec. 206(f) 107 Stat. 403 104 Stat. 4069 109 Stat. 306-307 7 USC 1291nt 112 Stat. 3522, Sec. 802(5)(A) 112 Stat. 3522, Sec. 802(5)(A)
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5171 5172	National Recreational Boating Safety and Facilities Improvement Fund ✓ Pipeline Safety User Fees, Research and Special Program Administration	46 USC 1479a 100 Stat. 140, Sec. 7005
**5173.001 5173.003	Donations, Central Valley Project Restoration Fund, Bureau of Reclamation ✓ Revenue, Central Valley Project Restoration Fund, Bureau of Reclamation	106 Stat. 4726 106 Stat. 4726
**5174.001	State Contributions to Principal, Utah Reclamation Mitigation and Conservation Account	106 Stat. 4649(b)(1)
**5174.002	✓ Interest on Principal, Utah Reclamation Mitigation and Conservation Account	106 Stat. 4649 (c)(1)
**5174.003	✓ Federal Contributions to Principal, Utah Reclamation Mitigation and Conservation Account	106 Stat. 4649 (b)(2)
**5174.004	✓ Contributions from Project Beneficiaries (DISTRICT), Utah Reclamation Mitigation and Conservation Account	106 Stat. 4649 (b)(3)
**5174.005	✓ Contributions from Project Beneficiaries (WAPA), Utah Reclamation Mitigation and Conservation Account	106 Stat. 4649 (b)(3)
**5174.006	✓ Annual Appropriations for Commission, Utah Reclamation Mitigation and Conservation Account	106 Stat. 4649 (b)(4)
**5175.001	Fees from Jukebox and Cable Television, Copyright Office	17 USC 111,119
**5175.002	✓ Earnings on Investments, Copyright Office	17 USC 111,119
**5177.001	✓ International Litigation Fund, Department of State	108 Stat. 392
5178.001	✓ Falcon and Amistad Operation and Maintenance Fund, Department of Energy	108 Stat. 457
5180	Alternative Fuels Production, Department of Energy	42 USC 5915
5182.001	Strategic Petroleum Reserve	42 USC 6240 note
**5183.001	Universal Service Fund, Federal Communications Commission	110 Stat. 71
**5184.001	✓ User Fee, Automated Tariff Filing and Information System, Fund, Federal Maritime Commission	106 Stat. 4910-4913
**5184.003	Civil Penalties, Automated Tariff Filing and Information System Fund, Federal Maritime Commission	106 Stat. 4910-4913
**5184.004	✓ Repayable Advance from the General Fund, Federal Maritime Commission	106 Stat. 4910-4913
5185.001	✓ Deposits to Kaho Olawe Island Conveyance, Remediation, and Environmental Restoration Fund	107 Stat. 1483
**5187.001	✓ Defense Cooperation Account	105 Stat. 873
**5187.002	✓ Earnings on Investments, Defense Cooperation Account	105 Stat. 873
5188.017	✓ Disposal of Department of Defense Real Property for Navy	40 USC 485(h)(2)(A)(B)
5188.021	✓ Disposal of Department of Defense Real Property for Army	40 USC 485(h)(2)(A)(B)
5188.057	✓ Disposal of Department of Defense Real Property for Air Force	40 USC 485(h)(2)(A)(B)
5188.097	✓ Disposal of Department of Defense Real Property for Defense Agencies	40 USC 485(h)(2)(A)(B)
5189.017	✓ Lease of Department of Defense Real Property for Navy	40 USC 485(h)(2)(A)(B)
5189.021	✓ Lease of Department of Defense Real Property for Army	40 USC 485(h)(2)(A)(B)
5189.057	✓ Lease of Department of Defense Real Property for Air Force	40 USC 485(h)(2)(A)(B)
5189.097	✓ Lease of Department of Defense Real Property for Defense Agencies	40 USC 485(h)(2)(A)(B)
5190.001	✓ Panama Canal Commission Fund, Tolls and Other Revenue	31 6522, 3711, 3721
5190.002	✓ Panama Canal Commission Fund, Payments from Panama Canal Company	31 6522, 3711, 3721
5193.001	✓ Deposits, Department of Defense Overseas Military Facility Investment Recovery Account	10 USC 2667(d)(1)(B)
5193.017	✓ Deposits, Department of Defense Overseas Military Facility Investment	10 USC
	Recovery Account for Navy	2667(d)(1)(B)
5193.021	✓ Deposits, Department of Defense Overseas Military Facility Investment Recovery Account for Army	10 USC 2667(d)(1)(B)

^{**}Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended.

5193.07 > Deposits, Department of Defense Overseas Military Facility Investment 10 8193.097 > Deposits, Department of Defense Overseas Military Facility Investment 2667(4)(1)(B) 9193.0017 > Royalties for Use of Department of Defense, Ournissary Facilities 10 5267(4)(1)(B) 9195.001 > Proceeds from the Transfer or Disposition of Commissary Facilities 105 Stat. 1344 9195.001 > Proceeds from Milied Foreign Governments on Informational Organizations 107 Stat. 1605 **5196.002 Earnings on Investments, Thinka Economic Recovery Funds, Bureau of Indian Alfairs 106 Stat. 4732-4734 **5197.001 Paintestment, Shatural Resource Damage Assessment and Restoration Fund, US. Fish and 105 Stat. 1715- **5198.001 Y Earnings on Investments, Shatural Resource Damage Assessment and Restoration Fund, Fish and Wildlife Service 16 USC 3305; 5306 **5199.001 Y Payments, Rhinoceros and Tiger Conservation Fund, Fish and Wildlife Service 16 USC 3305; 5306 **5200.001 Y Eaderal Payment, Payments to States, Forest Service 16 USC 400 **5205.001 Y Cimber Roads, Hurchaser Stervice 16 USC 472(a) **5206.001 Y Deposits, Bunch Disposit, Forest Service 16 USC 409 **5206.001 Y Ederal Payment to the Native American Institutions Endowment Fund 109 Stat. 4049	5102.057		10 100
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5230	✓ Revenue from Fees and Services, Federal Energy Regulatory Commission, Department of Energy	97 Stat. 256
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**5231.002	✓ Foreign Fees, Department of Energy	106 Stat. 2953
**5231.003	✓ General Fund Payment, Defense, Department of Energy	106 Stat. 2953
**5232.001	✓ Land Sales, Southern Nevada Public Land Management	100 Stat. 2955 112 Stat. 2345
**5232.002	✓ Earnings on Investment, Southern Nevada Public Land Management	112 Stat. 2346
**5233.001	\checkmark Everglades Restoration Account, Office of the Secretary	110 Stat. 888, Sec. 390 (f)
**5240.001	✓ Deposits, Operation and Maintenance, Indian Irrigation Systems	25 USC 385a
**5240.002	✓ Earnings on Investments, Operation and Maintenance, Indian Irrigation Systems	25 USC 385a
5241	Fines, Penalties, and Forfeitures, Migratory Bird, North American Wetlands	103 Stat. 1974;
02.11	Conservation Fund, United States Fish and Wildlife Service	1975
**5242.001	✓ Alaska Resupply Program, Bureau of Indian Affairs	105 Stat. 1007
**5243.001	✓ National Forest Fund, Payments to States	106 Stat. 2776
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**8004.029	✓ Other Proprietary Receipts, Federal Supplementary Medical Insurance Trust	42 USC 1395t
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0001.001	Insurance	117 544. 2117
8004.038	Gifts and Bequests, Transitional Assistance Account, Federal Supplementary	117 Stat. 2147
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8004.039	Federal Contributions, Transitional Assistance Account, Federal Supplementary	117 Stat. 2147
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**8004.042	Gifts, Federal Supplementary Medical Insurance Trust Fund	42 USC 1395t
8004.083	✓ Transfers from Department of Defense, Federal Supplementary Medical	112 Stat. 2263-
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**8005.001	Transfers from General Fund of Amounts Equal to FICA Taxes, Federal Hospital	42 USC 1395i
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**8005.002	Earnings on Investments, Federal Hospital Insurance Trust Fund	42 USC 1395i
**8005.003	Deposits by States, Federal Hospital Insurance Trust Fund	42 USC 418 (h)(l)
**8005.005	Interest Payments by Railroad Retirement Board, Federal Hospital Insurance Trust	45 USC 228e
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**8005.006	✓ Payments from the General Fund, Federal Hospital Insurance Trust Fund	42 USC 417
**8005.007	✓ Federal Payments for Railroad Employees, Federal Hospital Insurance Trust	42 USC 1395i
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**8005.009	✓ Premiums Collected for Uninsured Individuals Not Otherwise Eligible, Federal	42 USC 1395i
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**8005.023	✓ Interest received from Federal Supplementary Medical Insurance Trust Fund,	42 USC 1395t
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**8005.027	✓ Interest on Interfund Borrowings, Federal Hospital Insurance Trust Fund	42 USC 401
**8005.029	✓ Other Proprietary Receipts, Federal Hospital Insurance Trust Fund	42 USC 1395i
**8005.035	✓ Federal Hospital Insurance Trust Fund, Transfer from General Fund (OASI)	107 Stat. 475,
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**8005.042	Gifts, Federal Hospital Insurance Trust Fund	42 USC 1395i
**8005.044	✓ Payments from the General Fund for Health Care Fraud and Abuse Control	42 USC 1395i
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**8005.045	Federal Hospital Insurance Trust Fund Gifts (Health Care Fraud and Abuse)	110 Stat. 2016-2017
**8005.046	✓ Federal Hospital Insurance Trust Fund Transfers from the General Fund	110 Stat. 2016-2017
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**8005.047	✓ Federal Hospital Insurance Trust Fund Transfers from the General Fund (Civil Monetary Penalties)	110 Stat. 2016-2017
**8005.048	✓ Federal Hospital Insurance Trust Fund Transfers from the General Fund (Asset Forfeiture)	110 Stat. 2016-2017
**0005 040		110 00 0 0016 0017
**8005.049	Federal Hospital Insurance Trust Fund Civil Penalties and Damages	110 Stat. 2016-2017
**8005.075	✓ Federal Payments for Professional Standards Review Organizations Reviews, Federal Hospital Insurance Trust Fund	42 USC 1420c
8005.084	✓ Transfers from Department of Defense, Federal Hospital Insurance Trust Fund	112 Stat. 2263-2264
**8006.001	Transfers from General Fund of Amounts Equal to FICA Taxes, Federal Old-Age and Survivors Insurance Trust Fund	42 USC 401
**8006.002	Earnings on Investments, Federal Old-Age and Survivors Insurance Trust Fund	42 USC 401
**8006.003	Deposits by States, Federal Old-Age and Survivors Insurance Trust Fund	42 USC 418(h)(l)
**8006.005	Interest Payments by Railroad Retirement Board, Federal Old-Age and Survivors	45 USC 228e
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**8006.006	✓ Miscellaneous Federal Payments, Federal Old-Age and Survivors Insurance	42 USC 417
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**8006.007	✓ Federal Payments for Special Benefits, Federal Old-Age and Survivors Insurance	42 USC 428(g)
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**8006.009		42 USC 401(a)
	✓ Tax Refund, Offset Collections, Federal Old-Age and Survivors Insurance Trust	42 USC 401(a)
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**8006.011	Transfer from General Fund of Amounts Equal to SECA Taxes, Federal Old-Age	42 USC 401
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**8006.012	Transfers from General Fund of Amounts Equal to Federal Employer Contributions	42 USC 401
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**8006.016	Taxes on Benefits, Federal Old-Age and Survivors Insurance Trust Fund	42 USC 401 note
**8006.029	✓ Other Proprietary Receipts, Federal Old-Age and Survivors Insurance Trust Fund	42 USC 401
**8006.031	✓ Attorney Fees, Federal Old-Age and Survivors Insurance Trust Fund	P.L. 106-170
**8006.042	Gifts, Federal Old-Age and Survivors Insurance Trust Fund	42 USC 401
**8006.043	✓ Federal Payment for Pension Reform Administrative Expenses, Federal Old-Age and Survivors Insurance Trust Fund	42 USC 1320b-1
**8006.065	Military Service Credits, Federal Old-Age and Survivors Insurance Trust Fund	42 USC 429
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**8007.003	Deposits by States, Federal Disability Insurance Trust Fund	42 USC 418(h)(l)
**8007.005	✓ Interest Payments by Railroad Retirement Board, Federal Disability Insurance	45 USC 228c
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**8007.006	✓ Miscellaneous Federal Payments, Federal Disability Insurance Trust Fund	42 USC 417
**8007.009	✓ Tax Refund, Offset Collections, Federal Disability Insurance Trust Fund	42 USC 401(b)
**8007.010	✓ Receipts from Railroad Retirement Account, Federal Disability Insurance Trust	45 USC 231F
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**8007.011	Transfers from General Fund of Amounts Equal to Taxes, Federal Disability	42 USC 401
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**8007.012	Transfers from General Fund of Amounts Equal to Federal Employer Contributions	42 USC 401
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**8007.014	✓ Interest Income, Cash Management Improvement Act, Federal Disability Trust	104 Stat. 1059;
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**8007.016	Taxes of Benefits, Federal Disability Insurance Trust Fund	42 USC 401 note
**8007.022	Interest and Profits on Investments in Participation Certificates, Federal Disability	42 USC 401
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**8007.027	✓ Interest on Interfund Borrowings, Federal Disability Insurance Trust Fund	42 USC 401 note
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**8007.031	✓ Attorney Fees, Federal Disability and Survivors Insurance Trust Fund	P.L. 106-170
**8007.042	Gifts, Federal Disability Insurance Trust Fund	42 USC 401
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**8010.002	Taxes, Social Security Equivalent Benefit Account, Railroad Retirement Board	45 USC 231n-1
**8010.009	✓ Advances from the General Fund, Social Security Equivalent Benefit Account,	45 USC 231n-1
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**0010 011		45 USC 221# 1
**8010.011	✓ Payments from the General Fund Railroad Retirement Board	45 USC 231n-1
**8010.012	✓ Income Tax Credits, Social Security Equivalent Benefit Account, Railroad	45 USC 231n-1
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**8010.013	Taxes on Benefits, Social Security Equivalent Benefit Account, Railroad	45 USC 231n-1
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**8010.018	Interest Transferred to Federal Hospital Insurance Trust Fund, Social Security	45 USC 231n-1
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**8010.021	Receipts Transferred to Federal Hospital Insurance Trust Fund, Social Security	45 USC 231n-1
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**8010.031	✓ Receipts from Old Age and Survivors Insurance (OASI) Trust Fund, Social	45 USC 231n-1
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**8010.032	✓ Receipts from Disability Insurance (DI) Trust Fund, Social Security Equivalent	45 USC 231n-1
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**8011.002	Railroad Retirement Taxes, Railroad Retirement Account	45 USC 231n
**8011.003	✓ Receipts from Federal Old-Age and Survivors and Disability Insurance Trust	45 USC 231f(c)
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**8011.007	✓ Federal Payments to Railroad Retirement Trust Funds, Railroad Retirement	45 USC 231n
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**8011.009	✓ Repayable Advances from the General Fund, Railroad Retirement Account	45 USC 231
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**8031.002	Earnings on Investments, Library of Congress	111 Stat. 1194
**8032.001	Contributions, Library of Congress Trust Fund	2 USC 158
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**8032.021	✓ Income from Donated Securities, Library of Congress Trust Fund	2 USC 158
**8033.001	Gifts and Donations, Commission on the Ukraine Reform Land Management	99 Stat. 1160
**8034.001	Gifts, Donations and Bequests for Forest and Rangeland Research, Forest Service	16 USC 1643b
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**8037.001	Donations to National Park Service	16 USC 6
**8039.001	✓ Transfer from TVA for Land Between the Lakes Trust, Forest Service	112 Stat. 2681-317
**8039.002	Earnings on Investments, Land Between the Lakes Trust Fund, Forest Service	112 Stat. 2681-317
**8040.001	Gifts and Donations, National Endowment for the Arts	20 USC 959
**8040.002	Interest on U.S. Securities, National Endowment for the Arts	111 Stat. 1600
**8042.001	Transfers from General Fund of Amounts Equal to FUTA Taxes, Unemployment	42 USC 1104
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**8042.002	Earnings on Investments, Unemployment Trust Fund	42 USC 1104
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**8042.005	Deposits by Railroad Retirement Board, Unemployment Trust Fund	42 USC 1104
**8042.008	✓ Repayable Advances for Unemployment Compensation, Unemployment Trust	42 USC 1103
**0042 010	Fund	42 LICC 1100
**8042.010	✓ Federal Employees Compensation Account, Deposits by Federal Agencies, Unemployment Trust Fund	42 USC 1109
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**8042.013	✓ Payments from the General Fund for Extending Unemployment Compensation	42 USC 1105
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**8042.075	✓ Repayable Advances from the General Fund to the Employment Security	42 USC 1101(e)
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**8050.001	Gifts and Donations, National Endowment for the Humanities	20 USC 959
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**8052.002	Earnings on Investments, Preservation, Birthplace of Abraham Lincoln	16 USC 212
**8053.002	Earnings on Investments, Pershing Hall Memorial Fund	36 USC 491
**8054.001	✓ Advances from State Cooperating Agencies and Foreign Governments, Federal	23 USC 308(a)
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**8054.002	✓ Advances from Other Federal Agencies, Federal Highway Administration	23 USC 308(a)
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**8060.002	Earnings on Investments, Bequest of George C. Edgeter for Relief of Indigent American Indians	25 USC 451
**8063.002	Earnings on Investments, Bequest of Major General Fred C. Ainsworth to Walter	49 Stat. 287
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**8069.001	✓ Contributions and Deposits, Bureau of Land Management	43 USC 759-761,887
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8069.003	✓ Donations for Cadastral Surveys and Conveyance of Omitted Lands, Bureau of	43 USC 1721,
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8069.004	Gifts for Conservation Practices, Acquisition, and Protection, Bureau of Land	43 USC 1721,
**0070 001	Management ✓ Deposits, Reclamation Trust Funds	1737 43 USC 395, 396
**8070.001 **8073.001	✓ Contributions, Indian Health Facilities, Indian Health Services	43 USC 393, 398 42 USC 2004a (a)(3)
**8073.001	Interest on Investments Ricky Ray Hemophilia Relief Fund	42 USC 2004a (a)(5) 42 USC 300c-22
**8074.002	✓ Payments from the General Fund Ricky Ray Hemophilia Relief Fund	42 USC 300c-22 42 USC 300c-22
**8075.001	Gifts and Donations, Millennial Housing Commission	42 USC 3000-22 42 USC 12701 Note (a)
**8077.001	Gifts and Donations, National Council on the Handicapped	29 USC 783
**8078.001	Contributions, National Commission on Libraries and Information Science	29 USC 785 20 USC 1503
**8079.001	Gifts and Donations, Consumer Product Safety Commission	86 Stat. 1228
**8080.001	Gifts and Donations, Institute of Museum Services, National Endowment of the	20 USC 966
0000.001	Humanities	20 000 700
**8080.002	Interest on U.S. Securities, Institute of Museum and Library Services	20 USC 9106
**8084.001	Gifts and Donations, Commission on Affordable Housing and Health Facility	42 USC
	Needs in the 21st Century	12701(e)(4)
**8088.001	Grants and Donations, Appalachian Regional Commission	40 App. USC 106
**8090.001	✓ General Fund Contributions, Appalachian Regional Commission	40 App. USC 105
**8090.003	✓ Fees for Services, Appalachian Regional Commission	40 App. USC 105
**8093.001	Gifts and Bequests, Department of Housing and Urban Development	42 USC 3535(k)(1)
**8094.001	Contributions and Donations, Office of Technology Assessment	2 475(a); 31 USC 1321
**8095.001	Gifts and Donations, Christopher Columbus Quincentenary Jubilee Commission	98 Stat. 1260
**8096.001	Gifts, Department of Defense Dependents' Education Gift Fund	10 USC 2605
**8096.002	Earnings on Investments, Department of Defense Dependents' Education Gift Fund	10 USC 2605
**8097.001	Employing Agency Contribution, Department of Defense Military Retirement Fund	10 USC 1331
**8097.002	Earnings on Investments, Department of Defense Military Retirement Fund	10 USC 1331
**8097.003	✓ Federal Contribution, Department of Defense Military Retirement Fund	10 USC 1331
**8098.001	✓ Employing Agency Contribution, Department of Defense, Education Benefits Fund	98 Stat. 2568
**8098.002	Earnings on Investments, Department of Defense, Education Benefits Fund	98 Stat. 2568
**8100.001	✓ Payments from Wool Research, Development and Promotion Trust Fund	114 Stat. 303
**8100.002	Interest on Investments, Wool Research, Development and Promotion Trust Fund	114 Stat. 304
**8101.001	✓ Deposits, Feed and Attendants for Animals in Quarantine	21 USC 102
**8102.001 **8102.002	Deposits, Highway Account, Highway Trust Fund	23 USC 120
**8102.002	Earnings on Investments, Highway Trust Fund Deposits, Mass Transit Account, Highway Trust Fund	26 USC 9503 23 USC 120
**8102.011	✓ Highway Trust Fund (Mass Transit Account), Cooperative Agreements	112 Stat. 360(5)
**8102.012	✓ Interest Income, Cash Management Improvement Act, Highway Account,	23 USC 120
0102.014	Highway Trust Fund	25 050 120
**8102.015	✓ Interest Income, Cash Management Improvement Act, Mass Transit Account,	23 USC 120
0102.010	Highway Trust Fund	20 0.00 120
**8102.027	Transportation Infrastructure Finance and Innovation Program, Downward	2 USC 661d
	Reestimates of Subsidies (FHWA)	
**8102.029	✓ Miscellaneous Interest, Highway Trust Fund	26 USC 9503
**8103.001	Deposits, Airport and Airway Trust Fund	26 USC 9502
**8103.002	Earnings on Investments, Airport and Airway Trust Fund	26 USC 9502
**8103.014	✓ Interest Income, Cash Management Improvement Act, Airport and Airway Trust	104 Stat 1059;
	Fund	1060
**8110.001	Deductions from Employees Salaries, Judicial Survivors Annuities Fund	28 USC 376
**8110.002	Earnings on Investments, Judicial Survivors Annuities Fund	28 USC 376
**8110.003	Employing Agency Contributions, Judicial Survivors Annuities Fund	82 USC 376
**8110.004	✓ Federal Payment to the Judicial Survivors Annuities Fund	82 USC 376
**8111.001	Deposits, State and Local Government Fiscal Assistance Trust Fund, Department of	31 USC 6703
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**8113.001 **8115.001	Gifts and Donations, Dwight David Eisenhower Centennial Commission	100 Stat. 3498
**8115.001	Deductions from Employees Salaries, Tax Court Judges Survivors Annuity Fund	26 USC 7448(c)
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**Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended.

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**8115.002 **8115.003	Earnings on Investments, Tax Court Judges Survivors Annuity Fund	26 USC 7448(e)
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**8116.001	✓ Receipts, Radiation Exposure Compensation Trust Fund	104 Stat. 920
**8116.002	Earnings on Investments, Radiation Exposure Compensation Trust Fund	104 Stat. 920
**8117.001	Gifts and Bequests, Federal Communications Commission	47 154, Sec. 4(S)3(A)
**8118.001	✓ Gains and Losses on Private Sector Holdings, National Railroad Retirement Investment Trust	45 USC 231n
**8118.002	Earnings on Investments in Federal Securities, National Railroad Retirement Investment Trust	45 USC 231n
**8118.003	✓ Interest and Dividends on Private Sector Holdings, National Railroad Retirement Investment Trust	45 USC 231n
**8118.004	Payment from the Rail Industry Pension Fund, National Railroad Retirement Investment Trust	45 USC 231n
**8118.005	Payment from Social Security Equivalent Benefit Account, National Railroad Retirement Investment Trust	45 USC 231n
**8118.006	Payment from the Supplemental Annuity Pension Fund, National Railroad Retirement Investment Trust	45 USC 231n
8119.001	✓ Mobile Home Inspection and Monitoring Fees, Manufactured Housing Fees Trust Fund, Housing and Urban Development	42 USC 5419
**8122.001	Judicial Officers Annuities Deducted from Employees Salaries	28 USC 377
**8122.002	Interest and Profits on Investments, Judicial Officers Annuities Fund	28 USC 377
**8122.003	Voluntary Contributions, Services Pay Credit	28 USC 377
**8122.004	✓ Federal Payment to Judicial Officers Retirement Fund	28 USC 377
**8123.001	Gifts and Donations, Federal Judicial Center	28 USC 629
**8124.001	✓ Federal Payment to Claims Court, Judges Retirement Fund	104 Stat. 5109
**8124.002	Interest on Investments, Claims Court Judges Retirement Fund	104 Stat. 5109
**8127.001	Donations, National Archives Gift Fund, National Archives and Records	45 USC 2283,
	Administration	98 Stat. 2283
**8127.002	Earnings on Investments, National Archives Gift Fund	45 2305, 98 Stat. 2289
**8127.003	✓ Interest Earned on Non-Federal Securities, National Archives and Records Administration	45 USC 2305
**8128.001	✓ Transitional Housing Loan Program Account, Department of Veterans Affairs	104 Stat. 1388-613
**8129.001	Department of Veterans Affairs Cemetery Gift Fund, Department of Veterans Affairs	38 USC 1007
**8130.001	Receipts Under Longshoremen's and Harbor Workers Compensation Act, as Amended, Labor	33 USC 944
**8130.002	Earnings on Investments, Longshoremen's and Harbor Workers Compensation Act, As Amended	33 USC 944
**8131.001	Gifts and Bequests, Departmental Management, Labor	29 USC 952
**8132.001	✓ Premium and Other Receipts, National Service Life Insurance Fund	38 USC 720
**8132.002	Earnings on Investments, National Service Life Insurance Fund	38 USC 720
**8132.003	✓ Payments from General and Special Funds, National Service Life Insurance Fund	38 USC 720
**8133.001	✓ Deductions from Military, Department of Veterans Affairs	38 USC 1622
**8133.002	✓ Contributions, Department of Veterans Affairs	38 USC 1622
**8134.001	Receipts Under Workmen's Compensation Act, Within the District of Columbia, Labor	33 USC 944
**8134.002	Earnings on Investments, Workmen's Compensation Act, Within the District of Columbia	33 USC 944
**8135.001	Deductions from Employees Salaries, Civil Service Retirement and Disability Fund	
**8135.002	Employing Agency Contributions, Civil Service Retirement and Disability Fund	5 USC 8331, 8334(a)
**8135.003	Voluntary Contributions, Donations, Service Credit Payments, etc., Civil Service Retirement and Disability Fund	5 USC 8332(f),(g), 8348(b)
**8135.004	Earnings on Investments, Civil Service Retirement and Disability Fund	5 USC 8348(c)
**8135.005	✓ Federal Contribution, Civil Service Retirement and Disability Fund	5 USC 8348(f)
**8135.006	✓ Receipts Transferred from Foreign Service Retirement and Disability Fund, Civil Service Retirement and Disability Fund	5 USC 8335

**8135.007 ✓ Employing Agency Payments for Salaries of Reemployed Annuitants, Civil 5 USC 8334 **8135.008 Credits for Withholding and Contributions, Civil Service Retirement and Disability 7 USC 4506 **8135.021 Contributions from Employing Non-Federal Agencies, Civil Service Retirement and Disability Fund 5 USC 8334 **8135.022 Employer's Contribution from Off-Budget Federal Agencies, Civil Service Retirement and Disability Fund 5 USC 8334 **8135.023 Supplementary Retirement Contributions from Off-Budget Federal Agencies, Civil Service Retirement and Disability Fund 5 USC 8334 **8135.025 Interest Received by the Trust Fund from Federal Financing Bank Obligations and Agency Securities, Civil Service Retirement Disability Fund 5 USC 8348(c) **8137.001 ✓ Deposits of Fees, Inspection of Farm Products, Food Safety and Inspection Service 7 USC 94, 1622h, 1624 **8139.002 Interest on Investments, Rural Telephone Bank Equity Account, Rural Utilities Service 100 Stat. 550-556 **8141.001 Employer Contributions, Thrift Savings Fund 100 Stat. 550-556 **8141.002 Earnings on Investments in Non-Government Instruments, Thrift Savings Fund 100 Stat. 550-556 **8141.003 Forfeitures of Uninvested Employer Contributions, Thrift Savings Fund 100 Stat. 550-556 **8141.005 Forfeitures of Uninvested Em	
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**8269.001	Contributions, General Accounting Office	99 Stat. 281 103 Stat. 1063
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**8271.001	Interest and Earnings on Investments, Israeli Arab Scholarship Program,	105 Stat. 696, 697 105 Stat. 696, 697
	Department of State	105 Stat. 090, 097
**8271.003	Payment from the General Fund, Israeli Arab Scholarship Program, Department of	105 Stat 606 607
82/1.005	State	105 Stat. 696, 697
**8272.001	Gifts and Donations, Eastern Europe Student Exchange Endowment Fund,	105 Stat. 699
8272.001	Department of State	105 Stat. 099
**8272.002	Interest and Earnings on Investments, Eastern Europe Student Exchange	105 Stat. 699
02/2.002	Endowment Fund, Department of State	105 Stat. 099
**8272.003	✓ Payment from the General Fund, Eastern Europe Student Exchange Endowment	105 Stat. 699
6272.003	Fund, Department of State	105 Stat. 077
**8275.001	✓ Payment to the John C. Stennis Center for Public Service Training and	2 USC 1105
02/5.001	Development	2 000 1105
	Development	

**8275.002	Interest on Investments, John C. Stennis Center for Public Service Training and	2 USC 1105
**0775 002	Development	2 1100 1105
**8275.003 **8276.002	Donations, John C. Stennis Center for Public Service Training and Development	2 USC 1105
8270.002	Earnings on Investments, Eisenhower Exchange Fellowship Program Trust Fund	105 Stat. 822; 104 Stat. 1063
**8276.003	✓ Payment from the General Fund, Eisenhower Exchange Fellowship Program	104 Stat. 1005
0270.005	Trust Fund	105 Stat. 022, 104 Stat. 1063
**8279.001	Donations, United States Holocaust Memorial Council	36 USC 1407
**8281.001	✓ Federal Payment, the Barry Goldwater Scholarship and Excellence in Education	20 USC 4707
	Fund	
**8281.002	Interest on Investments, the Barry Goldwater Scholarship and Excellence in	20 USC 4707
	Education Fund	
**8281.003	Gifts and Donations, the Barry Goldwater Scholarship and Excellence in Education	20 USC 4707
**0000 001	Fund	20 110 0 4510
**8282.001	Gifts and Donations, James Madison Memorial Fellowship Trust Fund	20 USC 4510
**8282.002 **8283.001	Earnings on Investments, James Madison Memorial Fellowship Trust Fund	20 USC 45101 22 USC 4603
**8285.001	Gifts and Donations, United States Institute of Peace ✓ Foreign Service National Separation Liability Trust Fund, Broadcasting Board of	105 Stat. 672
8285.001	Governors	105 Stat. 072
**8286.001	Gifts and Donations, Broadcasting Board of Governors	105 Stat. 672
**8286.002	Interest, Broadcasting Board of Governors	105 Stat. 672
**8286.003	✓ Charges for Services, Broadcasting Board of Governors	105 Stat. 672
**8287.001	✓ Contributions, Bureau of Mines	31 USC 1321
**8290.001	Employee Contributions, United States Court of Appeals for Veterans Claims	38 USC 4098
**8290.002	Earnings on Investments, United States Court of Appeals for Veterans Claims	38 USC 4098
**8290.003	Employing Agency Contributions, United States Court of Veterans Appeals	38 USC 4098
**8292.001	National Garden, Gifts and Donations, Botanic Garden	40 USC 216c
**8292.002	Earnings on Investment, Botanic Gardens	40 USC 216c
**8293.001	✓ Gifts and Donations, United States Court of Veterans Appeals	105 Stat. 377
**8296.001 **8296.002	Gifts and Donations, Harry S Truman Scholarship Foundation Earnings on Investments, Harry S Truman Scholarship Foundation	20 USC 2009 20 USC 2009
**8298.001	Donations, Advisory Council on Historic Preservation	16 USC 470m
**8300.001	✓ Coin Sale Surcharges, U.S. Capitol Preservation Commission	40 USC 188a
**8300.002	Interest on Investments, U.S. Capitol Preservation Commission	40 USC 188a
**8300.003	Gifts and Sales of Art, Property and Money, U.S. Capitol Preservation Commission	40 USC 188a
**8305.001	Gifts and Bequests, Justice Gift Fund	28 USC 524
**8305.002	Interest on Investments, Justice Gift Fund	28 USC 524
8306	Gifts, Crime Victims Fund, Office of Justice Programs, Justice	42 USC 10601(b)
8306.001	Gifts, Crime Victims Fund	42 USC 10601(b)
**8311.001	Gifts and Contributions, Uniformed Services University of the Health Sciences Gift	10 USC
****	Fund	2113(j)(D)
**8311.002	Earnings on Investments, Uniformed Services University of the Health Sciences	10 USC
**8324.001	Gift Fund Gifts and Donations, National Institute for Literacy, Department of Education	2113(j)(D) 105 Stat. 337
**8327.001	✓ Federal Payment, Northern Cheyenne Indian Reserved Water Rights Settlement	105 Stat. 557 106 Stat. 1188
8527.001	Trust Fund	100 Stat. 1100
**8327.002	Interest on Investments, Northern Cheyenne Indian Reserved Water Rights	106 Stat. 1188
0.27.002	Settlement Trust Fund	
**8327.003	✓ Repayments, Northern Cheyenne Indian Reserved Water Rights Settlement Trust	106 Stat. 1188
	Fund	
**8330.001	Old Executive Office Building Trust Fund	3 USC 101
**8335.001	✓ Employing Agency Contributions, Voluntary Separation Incentive Fund	105 Stat. 1397
**8335.002	Earnings on Investments, Voluntary Separation Incentive Fund	105 Stat. 1397
**8337.001	Contributions from Kuwait, Host Nation Support for U.S. Relocation Activities	10 USC 230k
**8337.002	Earnings on Investments, Host Support for U.S. Relocation Activities	10 USC 2350k
**8337.003	Contributions from Japan, Host Nation Support for U.S. Relocation Activities	10 USC 2350k

**8337.004	Contributions from South Korea, Host Nation Support for U.S. Relocation Activities	10 USC 2350k
**8337.005	Contributions from Qatar, Host Nation Support for U.S. Relocation Activities	10 2350k
**8339.001	✓ Foreign Service National Separation Liability Trust Fund, Library of Congress	105 Stat. 672
**8340.001	✓ Foreign Service National Separation Liability Trust Fund, State	105 Stat. 672
**8341.001	✓ Foreign Service National Separation Liability Trust Fund, Department of State	105 Stat. 672
**8342.001	✓ Foreign National Employee Separation Liability Fund, Agency for International	105 Stat. 672
00.12.001	Development	100 5000 072
**8344.001	Foreign Service National Separation Liability Trust Fund, International Trade Administration, Commerce	105 Stat. 672
**8345.001	Foreign Service National Separation Liability Trust Fund, Peace Corps	105 Stat. 672
**8347.001	✓ Foreign Service National Separation Liability Trust Fund, U.S. Travel and	105 Stat. 672
05 17:001	Tourism Administration, Commerce	100 5141. 072
**8356.001	✓ Donations and Contributed Funds to the National Biological Survey	16 USC 661(3)
**8360.001	Gifts and Donations, Federal Law Enforcement Training Center	108 Stat. 2383
**8365.001	✓ Awards of Indian Claims, Indian Tribal Funds	31 USC 1321
**8365.002	Earnings on Investments, Indian Tribal Funds	31 USC 1321
**8365.013	✓ Eastern Indian Land Claims, Maine	31 USC 1321
**8365.022		31 USC 1321 31 USC 1321
	✓ Interest, Other	
**8365.031	Fines, Penalties, and Forfeitures, Indian Tribal Funds	31 USC 1321
**8365.032	✓ Other Proprietary Receipts, Indian Tribal Funds	31 USC 1321
**8366.001	✓ Federal Payment to the Cooperative Fund (Papago), Bureau of Indian Affairs	96 Stat. 1284-1285, 97 Stat. 327
**8366.002	Earnings on Investments, Cooperative Fund (Papago)	96 Stat. 1284-1285, 97 Stat. 327
**8366.003	Gifts and Donations, Cooperative Fund (Papago), Bureau of Indian Affairs	96 Stat. 1284-1285, 97 Stat. 327
**8368.001	✓ Payment from the General Fund, Navajo Rehabilitation Trust Fund, Bureau of Indian Affairs	25 USC 640D- 30
**8368.002	Earnings and Investment, Navajo Rehabilitation Trust Fund, Bureau of Indian Affairs	25 USC 640D- 30
**8368.003	✓ Surface and Mineral Royalties, Navajo Rehabilitation Trust Fund, Bureau of Indian Affairs	25 USC 640D- 30
**8369.001	Gifts and Bequest, Take Pride in American, Department of the Interior	104 Stat. 4502
**8369.002	Earnings on Investments, Take Pride in America, Department of the Interior	104 Stat. 4502
**8371.001	✓ International Highway Transportation Outreach Program, Federal Highway	23 USC 325(c)
**8501.001	Administration, Department of Transportation	
	Gifts and Bequests, Departmental Management	P.L. 106-553
**8501.002	Earnings on Investments, Gifts and Bequests, Departmental Management	P.L. 106-553
**8502.001	✓ United States Dollars Advanced from Foreign Governments for Technical	22 USC 2761,
********	Assistance	2762
**8503.001	✓ Gifts and Bequests, Maritime Administration	15 USC 1522
**8503.002	Earnings on Investments, Gifts and Bequests, Maritime Administration	15 USC 1525
**8509.001	General Fund Contributions, Regional Action Planning Commissions	42 USC 3185(b)
**8509.003	Fees for Administrative Services, Regional Action Planning Commissions	42 USC 3185(b)
**8510.001	Contributions to the Administration on Aging Gift Fund	114 Stat. 2231
**8511.001	Contributions to the Indian Health Service Gift Fund	42 USC 238
**8511.002	Earnings and Investments, Indian Health Service Gift Fund	42 USC 238
**8512.001	Contributions to the Agency for Healthcare Research and Quality Gift Fund	42 USC 238
**8512.002	Earnings and Investments, Agency for Healthcare Research and Quality Gift Fund	42 USC 238
**8513.001	Contributions to the Substance Abuse and Mental Health Administration Gift Fund	42 USC 238
**8513.002	Earnings and Investments, Substance Abuse and Mental Health Administration Gift Fund	42 USC 238
**8514.001	Contributions to the Office of the Secretary Gift Fund	42 USC 238
**8514.002	Earnings and Investments, Office of the Secretary Gift Fund	42 USC 238
**8522.001	Fines and Gifts, Naval Home	104 Stat. 1730

 **8522002 Earnings on Investments, Armed Forces Relirement Home H04 Stat. 1730 **8522003 * Frees Paid by Residents, Soldiers Home H04 Stat. 1730 **8522004 * Cess Paid by Residents, Soldiers Home H04 Stat. 1730 **8533001 * O Exposite, Coast Guard General Gift Fund H05 Stat. 1615 **8548.001 * Gifts and Bequests, Office of the Secretary, Department of Transportation H15 Stat. 1615 **8548.001 * Gifts and Bequest, Office of the Secretary, Department of Transportation H15 Stat. 1615 **8550.001 Earnings on Investments, Gifts and Bequest, Office of the Secretary, Department of Transportation **8550.002 Interest on Investments, Endeavor Teacher Fellowship Trust H05 Stat. 1615 **8550.001 Cifts and Donations, Endeavor Teacher Fellowship Trust H05 Stat. 1615 **8563.002 Famings on Investments, Funds Contributed for Advancement of the Indian Race **8650.001 * Contributed Funds, Geological Survey **8650.001 * Contributed Forthe, Deposits, Funds Contributed for Advancement of the Indian Race **8650.001 * Contributed Funds, Moninest, Commission Stat. 613 **8560.001 * Contributed Forthe, Deposits, Funds Contributed for the Advancement of the Indian Race **85650.001 * Receipts, Trustee, Alaska Townsites, Bureau of Land Management USC 1321 **8575.001 * Advances for Cooperative Work, Department of Energy **8651.001 * General Fund Phyments, Morris K. Udall Scholarship and Excellence in National Environmental Policy Trust Fund **8651.001 * General Fund Phyments, Morris K. Udall Scholarship and Excellence in National Environmental Policy Trust Fund **8651.001 * General Fund Phyments, Morris K. Udall Scholarship and Excellence in National Environmental Policy Trust			
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**Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended.

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**8822.003	✓ Federal Payment, Conditional Gift Fund, General, Department of State	22 USC 809, 1046
**8824.001	Gifts and Donations, Agency for International Development	22 USC 2395(d)
**8861.001	Transfer from General Fund, Inland Waterways Revenue Act Taxes, Inland Waterways Trust Fund	26 USC 9506
**8861.002	Earnings on Investments, Inland Waterways Trust Fund	26 USC 9506
**8862.001	✓ Contributions and Advances, Rivers and Harbors, Corps of Engineers	33 560, 701h, 702f, 703
**8863.001	Transfers from General Fund of Amounts Equal to Certain Taxes, Harbor Maintenance Trust Fund	26 USC 9505
**8863.002	Earnings on Investments, Harbor Maintenance Trust Fund	26 USC 9505
**8863.003	✓ Transfer of Tolls from the Saint Lawrence Seaway Development Corporation, Harbor Maintenance Trust Fund	26 USC 9505
**8886.001	Deposits, National Defense Conditional Gift Fund, Treasury	50 USC 1153, 1154
**8888.001	Deposits, Patients' Benefit Fund, National Institutes of Health	42 USC 219
**8888.002	Earnings on Investments, Patients' Benefit Fund, National Institutes of Health	42 USC 219
**8889.001	Deposits, Patients' Benefit Fund, Public Health Service Hospitals, Health	42 USC 219
	Resources and Services Administration	
**8889.002	Earnings on Investments, Patients' Benefit Fund, Public Health Service Hospital	42 USC 219
**8902.001	Gift of Esther Cattell Schmitt, Treasury	76 Stat. 88
**8902.002	Earnings on Investments, Esther Cattell Schmitt Gift Fund	76 Stat. 88
**8927.001	Deposits, Department of the Army General Gift Fund	10 USC 2601
**8927.002	Earnings on Investments, Department of the Army General Gift Fund	10 USC 2601
**8928.001	Deposits, Department of the Air Force General Gift Fund	10 USC 2601
**8928.002	Earnings on Investments, Department of the Air Force General Gift Fund	10 USC 2601
**8960.001	Donations to National Science Foundation	42 USC 1870
**8969.001	Donations, National Transportation Safety Board	49 1903
**8977.001	Gifts and Donations, National Space Grant Program, National Aeronautics and Space Administration	42 USC 2486c
**8978.001	✓ Donations, Science, Space and Technology Education Trust Fund	42 USC 2467
**8978.002	Earnings on Investments, Science, Space and Technology Education Trust Fund	42 USC 2467
**8980.001	Gifts and Donations, National Aeronautics and Space Administration	42 USC 2473
**8981.001	Gifts and Contributions, Corporation for National and Community Service	42 USC 5042(5)

^{**}Designated as "Available" under Joint Regulation No. 3, dated June 12, 1951, as amended.