

U.S. Government Standard General Ledger Chart of Accounts

The Chart of Accounts provides the basic structure for the U.S. Government Standard General Ledger (USSGL). It incorporates both proprietary and budgetary accounts. The proprietary and budgetary sets of general ledger accounts are self-balancing (the total debits equal total credits). It is important to note that central agency reporting requires a lower level of detail than the 4-digit USSGL account numbers provided. Therefore, the USSGL Board developed attributes containing various domain values that, when added to a basic 4-digit USSGL account, provide the appropriate level of detail needed for central agency reporting and, in effect, create new USSGL accounts. See Section IV for attribute definitions and domain values. It is this lower level of detail, the basic 4-digit USSGL account plus applicable attribute domain values, that agencies must capture at the transaction level to (1) comply with USSGL policy contained herein, and (2) achieve the desired result for proper reporting.

The basic 4-digit USSGL accounts are classified as follows:

- **1000 Assets**
- **2000 Liabilities**
- **3000 Net Position**
- **4000 Budgetary**
- **5000 Revenue and Other Financing Sources**
- **6000 Expense**
- **7000 Gains/Losses/Miscellaneous Items**
- **8000 Memorandum**

Agencies may expand this numbering system to as many digits as necessary to accommodate agency-specific requirements. However, subsidiary accounts must summarize or “roll-up” to the 4-digit USSGL accounts plus any related attributes as defined herein. The 9000 series of accounts are available for agencies to record and maintain agency-specific statistical and/or memorandum data.

In February 1999, the USSGL Board voted to delete summary accounts. However, agencies may summarize accounts as they find useful. Section headings replace many of the deleted summary accounts to maintain the integrity of the account structure.

USSGL accounts appearing in bold are new or indicate a change (i.e., revised title, normal balance, and/or definition).

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

| <u>Account Number</u> | <u>Title</u> | <u>Normal Balance</u> |
|---------------------------|---|---------------------------|
| 1000 | ASSETS | |
| 1010 | Fund Balance With Treasury | Debit |
| | CASH | |
| 1110 | Undeposited Collections | Debit |
| 1120 | Imprest Funds | Debit |
| 1130 | Funds Held by the Public | Debit |
| 1190 | Other Cash | Debit |
| 1195 | Other Monetary Assets | Debit |
| 1200 | Foreign Currency | Debit |
| | RECEIVABLES | |
| 1310 | Accounts Receivable | Debit |
| 1319 | Allowance for Loss on Accounts Receivable | Credit |
| 1320 | Employment Benefit Contributions Receivable | Debit |
| 1325 | Taxes Receivable | Debit |
| 1329 | Allowance for Loss on Taxes Receivable | Credit |
| 1330 | Receivable for Transfers of Currently Invested Balances | Debit |
| 1335 | Expenditure Transfers Receivable | Debit |
| 1340 | Interest Receivable | Debit |
| 1349 | Allowance for Loss on Interest Receivable | Credit |
| 1350 | Loans Receivable | Debit |
| 1359 | Allowance for Loss on Loans Receivable | Credit |
| 1360 | Penalties, Fines, and Administrative Fees Receivable | Debit |
| 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | Credit |
| 1399 | Allowance for Subsidy | Credit |
| | ADVANCES AND PREPAYMENTS | |
| 1410 | Advances to Others | Debit |
| 1450 | Prepayments | Debit |
| | INVENTORY AND RELATED PROPERTY | |
| 1511 | Operating Materials and Supplies Held for Use | Debit |
| 1512 | Operating Materials and Supplies Held in Reserve for Future Use | Debit |
| 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | Debit |
| 1514 | Operating Materials and Supplies Held for Repair | Debit |
| 1519 | Operating Materials and Supplies - Allowance | Credit |

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|---------------------------|--|---------------------------|
| 1000 | ASSETS (continued) | |
| | INVENTORY AND RELATED PROPERTY (continued) | |
| 1521 | Inventory Purchased for Resale | Debit |
| 1522 | Inventory Held in Reserve for Future Sale | Debit |
| 1523 | Inventory Held for Repair | Debit |
| 1524 | Inventory - Excess, Obsolete, and Unserviceable | Debit |
| 1525 | Inventory - Raw Materials | Debit |
| 1526 | Inventory - Work-in-Process | Debit |
| 1527 | Inventory - Finished Goods | Debit |
| 1529 | Inventory - Allowance | Credit |
| | SEIZED MONETARY ASSETS | |
| 1531 | Seized Monetary Instruments | Debit |
| 1532 | Seized Cash Deposited | Debit |
| | FORFEITED PROPERTY | |
| 1541 | Forfeited Property Held for Sale | Debit |
| 1542 | Forfeited Property Held for Donation or Use | Debit |
| 1549 | Forfeited Property - Allowance | Credit |
| | FORECLOSED PROPERTY | |
| 1551 | Foreclosed Property | Debit |
| 1559 | Foreclosed Property - Allowance | Credit |
| | COMMODITIES | |
| 1561 | Commodities Held Under Price Support and Stabilization Support Programs | Debit |
| 1569 | Commodities - Allowance | Credit |
| | STOCKPILE MATERIALS | |
| 1571 | Stockpile Materials Held in Reserve | Debit |
| 1572 | Stockpile Materials Held for Sale | Debit |
| | OTHER RELATED PROPERTY | |
| 1591 | Other Related Property | Debit |
| 1599 | Other Related Property - Allowance | Credit |
| | INVESTMENTS | |
| 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | Debit |
| 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | Credit |

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|---------------------------|--|---------------------------|
| 1000 | ASSETS (continued) | |
| | INVESTMENTS (continued) | |
| 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | Debit |
| 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | Either |
| 1618 | Market Adjustment - Investments | Either |
| 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | Debit |
| 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | Credit |
| 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | Debit |
| 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | Either |
| 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | Debit |
| 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | Credit |
| 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | Debit |
| 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | Either |
| 1639 | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | Either |
| 1690 | Other Investments | Debit |
| | GENERAL PROPERTY, PLANT, AND EQUIPMENT | |
| 1711 | Land and Land Rights | Debit |
| 1712 | Improvements to Land | Debit |
| 1719 | Accumulated Depreciation on Improvements to Land | Credit |
| 1720 | Construction-in-Progress | Debit |
| 1730 | Buildings, Improvements, and Renovations | Debit |
| 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations | Credit |
| 1740 | Other Structures and Facilities | Debit |
| 1749 | Accumulated Depreciation on Other Structures and Facilities | Credit |

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|---------------------------|---|---------------------------|
| 1000 | ASSETS (continued) | |
| | GENERAL PROPERTY, PLANT, AND EQUIPMENT (continued) | |
| 1750 | Equipment | Debit |
| 1759 | Accumulated Depreciation on Equipment | Credit |
| 1810 | Assets Under Capital Lease | Debit |
| 1819 | Accumulated Depreciation on Assets Under Capital Lease | Credit |
| 1820 | Leasehold Improvements | Debit |
| 1829 | Accumulated Amortization on Leasehold Improvements | Credit |
| 1830 | Internal-Use Software | Debit |
| 1832 | Internal-Use Software in Development | Debit |
| 1839 | Accumulated Amortization on Internal-Use Software | Credit |
| 1840 | Other Natural Resources | Debit |
| 1849 | Allowance for Depletion | Credit |
| 1890 | Other General Property, Plant, and Equipment | Debit |
| 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | Credit |
| | OTHER ASSETS | |
| 1921 | Receivable From Appropriations | Debit |
| 1990 | Other Assets | Debit |
| 2000 | LIABILITIES | |
| | ACCRUED LIABILITIES - OTHER | |
| 2110 | Accounts Payable | Credit |
| 2120 | Disbursements in Transit | Credit |
| 2130 | Contract Holdbacks | Credit |
| 2140 | Accrued Interest Payable | Credit |
| 2150 | Payable for Transfers of Currently Invested Balances | Credit |
| 2155 | Expenditure Transfers Payable | Credit |
| 2160 | Entitlement Benefits Due and Payable | Credit |
| 2170 | Subsidy Payable to the Financing Account | Credit |
| 2179 | Contra Liability for Subsidy Payable to the Financing Account | Debit |
| 2180 | Loan Guarantee Liability | Credit |
| 2190 | Other Accrued Liabilities | Credit |

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| 2000 | LIABILITIES (continued) | |
| | ACCRUED LIABILITIES - PAYROLL AND BENEFITS | |
| 2210 | Accrued Funded Payroll and Leave | Credit |
| 2211 | Withholdings Payable | Credit |
| 2213 | Employer Contributions and Payroll Taxes Payable | Credit |
| 2215 | Other Post-Employment Benefits Due and Payable | Credit |
| 2216 | Pension Benefits Due and Payable to Beneficiaries | Credit |
| 2217 | Benefit Premiums Payable to Carriers | Credit |
| 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | Credit |
| 2220 | Unfunded Leave | Credit |
| 2225 | Unfunded FECA Liability | Credit |
| 2290 | Other Unfunded Employment Related Liability | Credit |
| | UNEARNED REVENUE (ADVANCES) | |
| 2310 | Advances From Others | Credit |
| 2320 | Deferred Credits | Credit |
| 2400 | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections | Credit |
| | DEBT | |
| 2510 | Principal Payable to the Bureau of the Public Debt | Credit |
| 2520 | Principal Payable to the Federal Financing Bank | Credit |
| 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | Credit |
| 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | Debit |
| 2532 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | Credit |
| 2533 | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | Either |
| 2540 | Participation Certificates | Credit |
| 2590 | Other Debt | Credit |
| | ACTUARIAL LIABILITIES | |
| 2610 | Actuarial Pension Liability | Credit |
| 2620 | Actuarial Health Insurance Liability | Credit |
| 2630 | Actuarial Life Insurance Liability | Credit |

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|---------------------------|--|---------------------------|
| 2000 | LIABILITIES (continued) | |
| | ACTUARIAL LIABILITIES (continued) | |
| 2650 | Actuarial FECA Liability | Credit |
| 2690 | Other Actuarial Liabilities | Credit |
| | OTHER LIABILITIES | |
| 2910 | Prior Liens Outstanding on Acquired Collateral | Credit |
| 2920 | Contingent Liabilities | Credit |
| 2940 | Capital Lease Liability | Credit |
| 2950 | Liability for Subsidy Related to Undisbursed Loans | Credit |
| 2960 | Accounts Payable From Canceled Appropriations | Credit |
| 2970 | Resources Payable to Treasury | Credit |
| 2980 | Custodial Liability | Credit |
| 2990 | Other Liabilities | Credit |
| 2995 | Estimated Cleanup Cost Liability | Credit |
| 3000 | NET POSITION | |
| 3100 | Unexpended Appropriations - Cumulative | Credit |
| 3101 | Unexpended Appropriations - Appropriations Received | Credit |
| 3102 | Unexpended Appropriations - Transfers-In | Credit |
| 3103 | Unexpended Appropriations - Transfers-Out | Debit |
| 3106 | Unexpended Appropriations - Adjustments | Either |
| 3107 | Unexpended Appropriations - Used | Debit |
| 3108 | Unexpended Appropriations - Prior-Period Adjustments - Restated | Either |
| 3109 | Unexpended Appropriations - Prior-Period Adjustments - Not Restated | Either |
| 3310 | Cumulative Results of Operations | Either |
| 4000 | BUDGETARY | |
| | ANTICIPATED RESOURCES | |
| 4032 | Estimated Indefinite Contract Authority | Debit |
| 4034 | Anticipated Adjustments to Contract Authority | Either |
| 4042 | Estimated Indefinite Borrowing Authority | Debit |
| 4044 | Anticipated Reductions to Borrowing Authority | Credit |
| 4047 | Anticipated Transfers to the General Fund of the Treasury | Credit |
| 4060 | Anticipated Collections From Non-Federal Sources | Debit |
| 4070 | Anticipated Collections From Federal Sources | Debit |

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| 4000 | BUDGETARY (continued) | |
| | TRANSFERS OF RECEIVABLES FROM INVESTED BALANCES | |
| 4081 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred | Either |
| 4082 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred | Either |
| 4083 | Transfers - Current-Year Authority - Receivable - Transferred | Either |
| | APPROPRIATIONS REALIZED | |
| 4111 | Debt Liquidation Appropriations | Debit |
| 4112 | Liquidation of Deficiency - Appropriations | Debit |
| 4114 | Appropriated Trust or Special Fund Receipts | Debit |
| 4115 | Loan Subsidy Appropriation | Debit |
| 4117 | Loan Administrative Expense Appropriation | Debit |
| 4118 | Reestimated Loan Subsidy Appropriation | Debit |
| 4119 | Other Appropriations Realized | Debit |
| 4120 | Appropriations Anticipated - Indefinite | Debit |
| 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | Debit |
| 4123 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction | Debit |
| 4124 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction | Credit |
| 4125 | Loan Modification Adjustment Transfer Appropriation | Debit |
| 4126 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable | Debit |
| 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable | Credit |
| 4128 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In | Debit |
| 4129 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out | Credit |
| | CONTRACT AUTHORITY | |
| 4130 | Appropriation To Liquidate Contract Authority Withdrawn | Credit |
| 4131 | Current-Year Contract Authority Realized | Debit |

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|---------------------------|--|---------------------------|
| 4000 | BUDGETARY (continued) | |
| | CONTRACT AUTHORITY (continued) | |
| 4133 | Decreases to Indefinite Contract Authority | Credit |
| 4134 | Contract Authority Withdrawn | Credit |
| 4135 | Contract Authority Liquidated | Credit |
| 4136 | Contract Authority To Be Liquidated by Trust Funds | Credit |
| 4137 | Transfers of Contract Authority | Either |
| 4138 | Appropriation To Liquidate Contract Authority | Debit |
| 4139 | Contract Authority Carried Forward | Debit |
| | BORROWING AUTHORITY | |
| 4140 | Substitution of Borrowing Authority | Credit |
| 4141 | Current-Year Borrowing Authority Realized | Debit |
| 4143 | Decreases to Indefinite Borrowing Authority | Credit |
| 4144 | Borrowing Authority Withdrawn | Credit |
| 4145 | Borrowing Authority Converted to Cash | Credit |
| 4146 | Actual Repayments of Debt, Current-Year Authority | Credit |
| 4147 | Actual Repayments of Debt, Prior-Year Balances | Credit |
| 4148 | Resources Realized From Borrowing Authority | Debit |
| 4149 | Borrowing Authority Carried Forward | Debit |
| | OTHER BUDGETARY RESOURCES | |
| 4150 | Reappropriations | Debit |
| 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | Credit |
| 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | Credit |
| 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | Debit |
| 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | Debit |
| 4160 | Anticipated Transfers - Current-Year Authority | Either |
| 4165 | Allocations of Authority - Anticipated From Invested Balances | Debit |
| 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | Either |

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|---------------------------|--|---------------------------|
| 4000 | BUDGETARY (continued) | |
| | OTHER BUDGETARY RESOURCES (continued) | |
| 4167 | Allocations of Realized Authority - Transferred From Invested Balances | Either |
| 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | Either |
| 4170 | Transfers - Current-Year Authority | Either |
| 4171 | Non-Allocation Transfers of Invested Balances - Receivable | Either |
| 4172 | Non-Allocation Transfers of Invested Balances - Payable | Either |
| 4173 | Non-Allocation Transfers of Invested Balances - Transferred | Either |
| 4175 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts | Either |
| 4176 | Allocation Transfers of Prior-Year Balances | Either |
| 4180 | Anticipated Transfers - Prior-Year Balances | Either |
| 4190 | Transfers - Prior-Year Balances | Either |
| 4191 | Balance Transfers - Extension of Availability Other Than Reappropriations | Either |
| 4195 | Transfer of Obligated Balances | Either |
| 4199 | Transfer of Expired Expenditure Transfers - Receivable | Either |
| 4201 | Total Actual Resources - Collected | Debit |
| 4210 | Anticipated Reimbursements and Other Income | Debit |
| 4212 | Liquidation of Deficiency - Offsetting Collections | Debit |
| 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | Debit |
| 4221 | Unfilled Customer Orders Without Advance | Debit |
| 4222 | Unfilled Customer Orders With Advance | Debit |
| 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | Debit |
| 4230 | Unfilled Customer Orders Without Advance - Transferred | Either |
| 4231 | Unfilled Customer Orders With Advance - Transferred | Either |
| 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | Either |
| 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | Either |
| 4234 | Other Federal Receivables - Transferred | Either |
| 4251 | Reimbursements and Other Income Earned - Receivable | Debit |
| 4252 | Reimbursements and Other Income Earned - Collected | Debit |

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|---------------------------|--|---------------------------|
| 4000 | BUDGETARY (continued) | |
| | OTHER BUDGETARY RESOURCES (continued) | |
| 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | Debit |
| 4260 | Actual Collections of "governmental-type" Fees | Debit |
| 4261 | Actual Collections of Business-Type Fees | Debit |
| 4262 | Actual Collections of Loan Principal | Debit |
| 4263 | Actual Collections of Loan Interest | Debit |
| 4264 | Actual Collections of Rent | Debit |
| 4265 | Actual Collections From Sale of Foreclosed Property | Debit |
| 4266 | Other Actual Business-Type Collections From Non-Federal Sources | Debit |
| 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | Debit |
| 4271 | Actual Program Fund Subsidy Collected | Debit |
| 4273 | Interest Collected From Treasury | Debit |
| 4275 | Actual Collections From Liquidating Fund | Debit |
| 4276 | Actual Collections From Financing Fund | Debit |
| 4277 | Other Actual Collections - Federal | Debit |
| 4281 | Actual Program Fund Subsidy Receivable | Debit |
| 4283 | Interest Receivable From Treasury | Debit |
| 4285 | Receivable From the Liquidating Fund | Debit |
| 4286 | Receivable From the Financing Fund | Debit |
| 4287 | Other Federal Receivables | Debit |
| | BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED | |
| 4310 | Anticipated Recoveries of Prior-Year Obligations | Debit |
| 4350 | Canceled Authority | Credit |
| 4382 | Temporary Reduction - New Budget Authority | Credit |
| 4383 | Temporary Reduction - Prior-Year Balances | Credit |
| 4384 | Temporary Reduction Returned by Appropriation | Credit |
| 4391 | Adjustments to Indefinite No-Year Authority | Either |
| 4392 | Permanent Reduction - New Budget Authority | Credit |
| 4393 | Permanent Reduction - Prior-Year Balances | Credit |
| 4394 | Receipts Unavailable for Obligation Upon Collection | Credit |
| 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | Credit |

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|---------------------------|---|---------------------------|
| 4000 | BUDGETARY (continued) | |
| | BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED (continued) | |
| 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | Credit |
| 4398 | Offsetting Collections Temporarily Precluded From Obligation | Credit |
| 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation | Credit |
| 4420 | Unapportioned Authority - Pending Rescission | Credit |
| 4430 | Unapportioned Authority - OMB Deferral | Credit |
| 4450 | Unapportioned Authority | Credit |
| 4510 | Apportionments | Credit |
| 4520 | Reserved for Agency Use | N.A. |
| 4530 | Reserved for Agency Use | N.A. |
| 4540 | Reserved for Agency Use | N.A. |
| 4550 | Reserved for Agency Use | N.A. |
| 4560 | Reserved for Agency Use | N.A. |
| 4570 | Reserved for Agency Use | N.A. |
| 4580 | Reserved for Agency Use | N.A. |
| 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | Credit |
| 4610 | Allotments - Realized Resources | Credit |
| 4620 | Unobligated Funds Exempt From Apportionment | Credit |
| 4630 | Funds Not Available for Commitment/Obligation | Credit |
| 4650 | Allotments - Expired Authority | Credit |
| 4690 | Anticipated Resources - Programs Exempt From Apportionment | Credit |
| 4700 | Commitments - Programs Subject to Apportionment | Credit |
| 4720 | Commitments - Programs Exempt From Apportionment | Credit |
| | BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS | |
| 4801 | Undelivered Orders - Obligations, Unpaid | Credit |
| 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | Credit |
| 4831 | Undelivered Orders - Obligations Transferred, Unpaid | Either |
| 4832 | Undelivered Orders - Obligations Transferred, Prepaid/Advanced | Either |
| 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | Debit |

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|---------------------------|--|---------------------------|
| 4000 | BUDGETARY (continued) | |
| | BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS (continued) | |
| 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | Debit |
| 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | Credit |
| 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | Credit |
| | BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY | |
| 4901 | Delivered Orders - Obligations, Unpaid | Credit |
| 4902 | Delivered Orders - Obligations, Paid | Credit |
| 4908 | Authority Outlayed Not Yet Disbursed | Credit |
| 4931 | Delivered Orders - Obligations Transferred, Unpaid | Either |
| 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | Debit |
| 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | Debit |
| 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | Credit |
| 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | Credit |

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|---------------------------|--|---------------------------|
| 5000 | REVENUE AND OTHER FINANCING SOURCES | |
| 5100 | Revenue From Goods Sold | Credit |
| 5109 | Contra Revenue for Goods Sold | Debit |
| 5200 | Revenue From Services Provided | Credit |
| 5209 | Contra Revenue for Services Provided | Debit |
| 5310 | Interest Revenue - Other | Credit |
| 5311 | Interest Revenue - Investments | Credit |
| 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | Credit |
| 5317 | Contra Revenue for Interest Revenue - Loans Receivable | Debit |
| 5318 | Contra Revenue for Interest Revenue - Investments | Debit |
| 5319 | Contra Revenue for Interest Revenue - Other | Debit |
| 5320 | Penalties, Fines, and Administrative Fees Revenue | Credit |
| 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | Debit |
| 5400 | Benefit Program Revenue | Credit |
| 5409 | Contra Revenue for Benefit Program Revenue | Debit |
| 5500 | Insurance and Guarantee Premium Revenue | Credit |
| 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | Debit |
| 5600 | Donated Revenue - Financial Resources | Credit |
| 5609 | Contra Revenue for Donations - Financial Resources | Debit |
| 5610 | Donated Revenue - Nonfinancial Resources | Credit |
| 5619 | Contra Donated Revenue - Nonfinancial Resources | Debit |
| 5700 | Expended Appropriations | Credit |
| 5708 | Expended Appropriations - Prior-Period Adjustments - Restated | Either |
| 5709 | Expended Appropriations - Prior-Period Adjustments - Not Restated | Either |
| 5720 | Financing Sources Transferred In Without Reimbursement | Credit |
| 5730 | Financing Sources Transferred Out Without Reimbursement | Debit |
| 5740 | Appropriated Earmarked Receipts Transferred In | Credit |
| 5745 | Appropriated Earmarked Receipts Transferred Out | Debit |
| 5750 | Expenditure Financing Sources - Transfers-In | Credit |
| 5755 | Nonexpenditure Financing Sources - Transfers-In | Credit |
| 5760 | Expenditure Financing Sources - Transfers-Out | Debit |
| 5765 | Nonexpenditure Financing Sources - Transfers-Out | Debit |
| 5780 | Imputed Financing Sources | Credit |
| 5790 | Other Financing Sources | Either |

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

| <u>Account Number</u> | <u>Title</u> | <u>Normal Balance</u> |
|---------------------------|---|---------------------------|
| 5000 | REVENUE AND OTHER FINANCING SOURCES (continued) | |
| 5799 | Adjustment of Appropriations Used | Debit |
| 5800 | Tax Revenue Collected | Credit |
| 5801 | Tax Revenue Accrual Adjustment | Credit |
| 5809 | Contra Revenue for Taxes | Debit |
| 5890 | Tax Revenue Refunds | Debit |
| 5900 | Other Revenue | Credit |
| 5909 | Contra Revenue for Other Revenue | Debit |
| 5990 | Collections for Others | Debit |
| 5991 | Accrued Collections for Others | Debit |
| 6000 | EXPENSES | |
| 6100 | Operating Expenses/Program Costs | Debit |
| 6190 | Contra Bad Debt Expense - Incurred for Others | Credit |
| 6199 | Adjustment to Subsidy Expense | Credit |
| 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | Debit |
| 6320 | Interest Expenses on Securities | Debit |
| 6330 | Other Interest Expenses | Debit |
| 6400 | Benefit Expense | Debit |
| 6500 | Cost of Goods Sold | Debit |
| 6600 | Applied Overhead | Credit |
| 6610 | Cost Capitalization Offset | Credit |
| 6710 | Depreciation, Amortization, and Depletion | Debit |
| 6720 | Bad Debt Expense | Debit |
| 6730 | Imputed Costs | Debit |
| 6790 | Other Expenses Not Requiring Budgetary Resources | Debit |
| 6800 | Future Funded Expenses | Debit |
| 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | Debit |
| 6900 | Nonproduction Costs | Debit |
| 7000 | GAINS/LOSSES/MISCELLANEOUS ITEMS | |
| | GAINS | |
| 7110 | Gains on Disposition of Assets - Other | Credit |
| 7111 | Gains on Disposition of Investments | Credit |
| 7112 | Gains on Disposition of Borrowings | Credit |
| 7180 | Unrealized Gains | Credit |
| 7190 | Other Gains | Credit |

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

| <u>Account Number</u> | <u>Title</u> | <u>Normal Balance</u> |
|---------------------------|--|---------------------------|
| 7000 | GAINS/LOSSES/MISCELLANEOUS ITEMS (continued) | |
| | LOSSES | |
| 7210 | Losses on Disposition of Assets - Other | Debit |
| 7211 | Losses on Disposition of Investments | Debit |
| 7212 | Losses on Disposition of Borrowings | Debit |
| 7280 | Unrealized Losses | Debit |
| 7290 | Other Losses | Debit |
| | MISCELLANEOUS ITEMS | |
| 7300 | Extraordinary Items | Either |
| 7400 | Prior-Period Adjustments - Not Restated | Either |
| 7401 | Prior-Period Adjustments - Restated | Either |
| 7500 | Distribution of Income - Dividend | Debit |
| 7600 | Changes in Actuarial Liability | Either |
| 8000 | MEMORANDUM | |
| 8010 | Guaranteed Loan Level | Debit |
| 8015 | Guaranteed Loan Level - Unapportioned | Credit |
| 8020 | Guaranteed Loan Level - Apportioned | Credit |
| 8025 | Reserved for Agency Use | N.A. |
| 8030 | Reserved for Agency Use | N.A. |
| 8035 | Reserved for Agency Use | N.A. |
| 8040 | Guaranteed Loan Level - Used Authority | Credit |
| 8045 | Guaranteed Loan Level - Unused Authority | Credit |
| 8050 | Guaranteed Loan Principal Outstanding | Debit |
| 8053 | Guaranteed Loan New Disbursements by Lender | Credit |
| 8056 | Reserved for Agency Use | N.A. |
| 8059 | Reserved for Agency Use | N.A. |
| 8062 | Reserved for Agency Use | N.A. |
| 8065 | Guaranteed Loan Collections, Defaults, and Adjustments | Debit |
| 8068 | Reserved for Agency Use | N.A. |
| 8070 | Guaranteed Loan Cumulative Disbursements by Lenders | Credit |
| 8801 | Offset for Purchases of Capitalized Assets | Credit |
| 8802 | Purchases of Capitalized Assets | Debit |

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