

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
4000	BUDGETARY (continued)	
	OTHER BUDGETARY RESOURCES (continued)	
4168	Allocations of Realized Authority - Not To Be Transferred From Invested Balances - Rescinded	Either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
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
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