

## 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 Expenses**
- **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 from the October 2005 release (changes to the title, normal balance, and/or definition).

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<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
<b>1000</b>	<b>ASSETS</b>	
1010	Fund Balance With Treasury	Debit
1090	Fund Balance With Treasury Under a Continuing Resolution	Debit
	<b>CASH</b>	
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
	<b>RECEIVABLES</b>	
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
	<b>ADVANCES AND PREPAYMENTS</b>	
1410	Advances to Others	Debit
1450	Prepayments	Debit
	<b>INVENTORY AND RELATED PROPERTY</b>	
1511	Operating Materials and Supplies Held for Use	Debit
1512	Operating Materials and Supplies Held in Reserve for Future Use	Debit

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<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
<b>1000</b>	<b>ASSETS (continued)</b>	
	<b>INVENTORY AND RELATED PROPERTY (continued)</b>	
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
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
	<b>SEIZED MONETARY ASSETS</b>	
1531	Seized Monetary Instruments	Debit
1532	Seized Cash Deposited	Debit
	<b>FORFEITED PROPERTY</b>	
1541	Forfeited Property Held for Sale	Debit
1542	Forfeited Property Held for Donation or Use	Debit
1549	Forfeited Property - Allowance	Credit
	<b>FORECLOSED PROPERTY</b>	
1551	Foreclosed Property	Debit
1559	Foreclosed Property - Allowance	Credit
	<b>COMMODITIES</b>	
1561	Commodities Held Under Price Support and Stabilization Support Programs	Debit
1569	Commodities - Allowance	Credit
	<b>STOCKPILE MATERIALS</b>	
1571	Stockpile Materials Held in Reserve	Debit
1572	Stockpile Materials Held for Sale	Debit

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<b>1000</b>	<b>ASSETS (continued)</b>	
	<b>OTHER RELATED PROPERTY</b>	
1591	Other Related Property	Debit
1599	Other Related Property - Allowance	Credit
	<b>INVESTMENTS</b>	
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
1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Debit
<b>1613</b>	<b>Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt</b>	<b>Debit</b>
<b>1618</b>	<b>Market Adjustment - Investments</b>	<b>Debit</b>
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
<b>1623</b>	<b>Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities</b>	<b>Debit</b>
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
<b>1638</b>	<b>Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds</b>	<b>Debit</b>
<b>1639</b>	<b>Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds</b>	<b>Credit</b>
1690	Other Investments	Debit
	<b>GENERAL PROPERTY, PLANT, AND EQUIPMENT</b>	
1711	Land and Land Rights	Debit
1712	Improvements to Land	Debit
1719	Accumulated Depreciation on Improvements to Land	Credit
1720	Construction-in-Progress	Debit

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<b>1000</b>	<b>ASSETS (continued)</b>	
	<b>GENERAL PROPERTY, PLANT, AND EQUIPMENT (continued)</b>	
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
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
	<b>OTHER ASSETS</b>	
1921	Receivable From Appropriations	Debit
1990	Other Assets	Debit
<b>2000</b>	<b>LIABILITIES</b>	
	<b>ACCRUED LIABILITIES - OTHER</b>	
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

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<b>2000</b>	<b>LIABILITIES (continued)</b>	
	<b>ACCRUED LIABILITIES - OTHER (continued)</b>	
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
	<b>ACCRUED LIABILITIES - PAYROLL AND BENEFITS</b>	
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
	<b>UNEARNED REVENUE (ADVANCES)</b>	
2310	Advances From Others	Credit
2320	Deferred Credits	Credit
2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	Credit
	<b>DEBT</b>	
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

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<b>2000</b>	<b>LIABILITIES (continued)</b>	
	<b>DEBT (continued)</b>	
<b>2533</b>	<b>Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority</b>	<b>Debit</b>
2540	Participation Certificates	Credit
2590	Other Debt	Credit
	<b>ACTUARIAL LIABILITIES</b>	
2610	Actuarial Pension Liability	Credit
2620	Actuarial Health Insurance Liability	Credit
2630	Actuarial Life Insurance Liability	Credit
2650	Actuarial FECA Liability	Credit
2690	Other Actuarial Liabilities	Credit
	<b>OTHER LIABILITIES</b>	
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
<b>2960</b>	<b>Accounts Payable From Canceled Appropriations</b>	<b>Credit</b>
2970	Resources Payable to Treasury	Credit
2980	Custodial Liability	Credit
2990	Other Liabilities	Credit
2995	Estimated Cleanup Cost Liability	Credit
<b>3000</b>	<b>NET POSITION</b>	
3100	Unexpended Appropriations - Cumulative	Credit
3101	Unexpended Appropriations - Appropriations Received	Credit
3102	Unexpended Appropriations - Transfers-In	Credit
3103	Unexpended Appropriations - Transfers-Out	Debit
<b>3106</b>	<b>Unexpended Appropriations - Adjustments</b>	<b>Credit</b>
3107	Unexpended Appropriations - Used	Debit
<b>3108</b>	<b>Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors</b>	<b>Debit</b>
<b>3109</b>	<b>Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles</b>	<b>Debit</b>
<b>3310</b>	<b>Cumulative Results of Operations</b>	<b>Credit</b>

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<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
<b>4000</b>	<b>BUDGETARY</b>	
	<b>ANTICIPATED RESOURCES</b>	
4032	Estimated Indefinite Contract Authority	Debit
<b>4034</b>	<b>Anticipated Adjustments to Contract Authority</b>	<b>Credit</b>
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
	<b>TRANSFERS OF RECEIVABLES FROM INVESTED BALANCES</b>	
<b>4081</b>	<b>Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred</b>	<b>Credit</b>
<b>4082</b>	<b>Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred</b>	<b>Credit</b>
<b>4083</b>	<b>Transfers - Current-Year Authority - Receivable - Transferred</b>	<b>Credit</b>
	<b>APPROPRIATIONS REALIZED</b>	
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
<b>4123</b>	<b>Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation</b>	<b>Debit</b>
<b>4124</b>	<b>Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation</b>	<b>Credit</b>
4125	Loan Modification Adjustment Transfer Appropriation	Debit
<b>4126</b>	<b>Amounts Appropriated From Specific Invested TAFS - Receivable</b>	<b>Debit</b>
<b>4127</b>	<b>Amounts Appropriated From Specific Invested TAFS - Payable</b>	<b>Credit</b>
<b>4128</b>	<b>Amounts Appropriated From Specific Invested TAFS - Transfers-In</b>	<b>Debit</b>

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<b>4000</b>	<b>BUDGETARY (continued)</b>	
	<b>CONTRACT AUTHORITY</b>	
<b>4129</b>	<b>Amounts Appropriated From Specific Invested TAFS - Transfers-Out</b>	<b>Credit</b>
4130	Appropriation To Liquidate Contract Authority Withdrawn	Credit
4131	Current-Year Contract Authority Realized	Debit
4132	Substitution of Contract Authority	Credit
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
<b>4137</b>	<b>Transfers of Contract Authority</b>	<b>Debit</b>
4138	Appropriation To Liquidate Contract Authority	Debit
4139	Contract Authority Carried Forward	Debit
	<b>BORROWING AUTHORITY</b>	
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
	<b>OTHER BUDGETARY RESOURCES</b>	
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
<b>4160</b>	<b>Anticipated Transfers - Current-Year Authority</b>	<b>Debit</b>

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<b>4000</b>	<b>BUDGETARY (continued)</b>	
	<b>OTHER BUDGETARY RESOURCES (continued)</b>	
4165	Allocations of Authority - Anticipated From Invested Balances	Debit
<b>4166</b>	<b>Allocations of Realized Authority - To Be Transferred From Invested Balances</b>	<b>Debit</b>
<b>4167</b>	<b>Allocations of Realized Authority - Transferred From Invested Balances</b>	<b>Debit</b>
<b>4168</b>	<b>Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction</b>	<b>Debit</b>
<b>4170</b>	<b>Transfers - Current-Year Authority</b>	<b>Debit</b>
<b>4171</b>	<b>Nonallocation Transfers of Invested Balances - Receivable</b>	<b>Debit</b>
<b>4172</b>	<b>Nonallocation Transfers of Invested Balances - Payable Credit</b>	
<b>4173</b>	<b>Nonallocation Transfers of Invested Balances - Transferred</b>	<b>Debit</b>
<b>4175</b>	<b>Allocation Transfers of Current-Year Authority for Noninvested Accounts</b>	<b>Debit</b>
<b>4176</b>	<b>Allocation Transfers of Prior-Year Balances</b>	<b>Debit</b>
<b>4180</b>	<b>Anticipated Transfers - Prior-Year Balances</b>	<b>Debit</b>
<b>4190</b>	<b>Transfers - Prior-Year Balances</b>	<b>Debit</b>
<b>4191</b>	<b>Balance Transfers - Extension of Availability Other Than Reappropriations</b>	<b>Debit</b>
<b>4192</b>	<b>Balance Transfers - Unexpired to Expired</b>	<b>Debit</b>
<b>4195</b>	<b>Transfer of Obligated Balances</b>	<b>Debit</b>
<b>4199</b>	<b>Transfer of Expired Expenditure Transfers - Receivable</b>	<b>Debit</b>
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
<b>4230</b>	<b>Unfilled Customer Orders Without Advance - Transferred</b>	<b>Debit</b>
<b>4231</b>	<b>Unfilled Customer Orders With Advance - Transferred</b>	<b>Credit</b>
<b>4232</b>	<b>Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred</b>	<b>Debit</b>
<b>4233</b>	<b>Reimbursements and Other Income Earned - Receivable - Transferred</b>	<b>Debit</b>

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<b>4000</b>	<b>BUDGETARY (continued)</b>	
	<b>OTHER BUDGETARY RESOURCES (continued)</b>	
<b>4234</b>	<b>Other Federal Receivables - Transferred</b>	<b>Debit</b>
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
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
	<b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED</b>	
4310	Anticipated Recoveries of Prior-Year Obligations	Debit
<b>4320</b>	<b>Adjustments for Changes in Prior-Year Allocations of Budgetary Resources</b>	<b>Debit</b>
4350	Canceled Authority	Credit
<b>4355</b>	<b>Cancellation of Appropriation From Unavailable Receipts</b>	<b>Credit</b>
<b>4356</b>	<b>Cancellation of Appropriation From Invested Balances</b>	<b>Credit</b>
<b>4357</b>	<b>Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds</b>	<b>Credit</b>
4382	Temporary Reduction - New Budget Authority	Credit

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<b>4000</b>	<b>BUDGETARY (continued)</b>	
	<b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED (continued)</b>	
4383	Temporary Reduction - Prior-Year Balances	Credit
<b>4384</b>	<b>Temporary Reduction/Cancellation Returned by Appropriation</b>	<b>Credit</b>
4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	Credit
4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	Credit
<b>4391</b>	<b>Adjustments to Indefinite No-Year Authority</b>	<b>Credit</b>
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
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

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<b>4000</b>	<b>BUDGETARY (continued)</b>	
	<b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED (continued)</b>	
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
	<b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS</b>	
4801	Undelivered Orders - Obligations, Unpaid	Credit
4802	Undelivered Orders - Obligations, Prepaid/Advanced	Credit
<b>4831</b>	<b>Undelivered Orders - Obligations Transferred, Unpaid</b>	<b>Credit</b>
<b>4832</b>	<b>Undelivered Orders - Obligations Transferred, Prepaid/Advanced</b>	<b>Credit</b>
4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Debit
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
	<b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY</b>	
4901	Delivered Orders - Obligations, Unpaid	Credit
4902	Delivered Orders - Obligations, Paid	Credit
4908	Authority Outlaid Not Yet Disbursed	Credit
<b>4931</b>	<b>Delivered Orders - Obligations Transferred, Unpaid</b>	<b>Credit</b>
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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<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
<b>5000</b>	<b>REVENUE AND OTHER FINANCING SOURCES</b>	
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
<b>5708</b>	<b>Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors</b>	<b>Credit</b>
<b>5709</b>	<b>Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles</b>	<b>Credit</b>
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
<b>5790</b>	<b>Other Financing Sources</b>	<b>Credit</b>

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<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
<b>5000</b>	<b>REVENUE AND OTHER FINANCING SOURCES (continued)</b>	
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
<b>6000</b>	<b>EXPENSES</b>	
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

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<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
<b>7000</b>	<b>GAINS/LOSSES/MISCELLANEOUS ITEMS</b>	
	<b>GAINS</b>	
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
	<b>LOSSES</b>	
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
	<b>MISCELLANEOUS ITEMS</b>	
<b>7300</b>	<b>Extraordinary Items</b>	<b>Credit</b>
<b>7400</b>	<b>Prior-Period Adjustments Due to Corrections of Errors</b>	<b>Credit</b>
<b>7401</b>	<b>Prior-Period Adjustments Due to Changes in Accounting Principles</b>	<b>Credit</b>
7500	Distribution of Income - Dividend	Debit
<b>7600</b>	<b>Changes in Actuarial Liability</b>	<b>Debit</b>
<b>8000</b>	<b>MEMORANDUM</b>	
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.

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<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
	<b>MEMORANDUM (continued)</b>	
8065	Guaranteed Loan Collections, Defaults, and Adjustments	Debit
8068	Reserved for Agency Use	N.A.
8070	Guaranteed Loan Cumulative Disbursements by Lenders	Credit
<b>8101</b>	<b>Partial Authority Cancellation</b>	<b>Credit</b>
<b>8102</b>	<b>Offset for Partial Authority Cancellation</b>	<b>Debit</b>
<b>8801</b>	<b>Offset for Purchases of Assets</b>	<b>Credit</b>
<b>8802</b>	<b>Purchases of Property, Plant, and Equipment</b>	<b>Debit</b>
<b>8803</b>	<b>Purchases of Inventory and Related Property</b>	<b>Debit</b>
<b>8804</b>	<b>Purchases of Assets – Other</b>	<b>Debit</b>