

Standard Reporting Chart of Accounts
As of September 7, 2007

General Ledger Account Name	SFIS Account Number	OMB OOC	OMB Object Class Description
Fund Balance with Treasury	1010.1000		
Fund Balance with Treasury-Funds Collected - Operating Program	1010.0110		
Fund Balance with Treasury-Funds Disbursed - Operating Program	1010.0120		
Fund Balance with Treasury-Operating Program	1010.0130		
Fund Balance with Treasury-Funds Collected - Operating Program	1010.0140		
Fund Balance with Treasury-Funds Disbursed - Operating Program	1010.0150		
Fund Balance with Treasury-DFI	1010.0330		
Fund Balance with Treasury-Other	1010.0340		
Fund Balance with Treasury-Cash Transfers	1010.0350		
Fund Balance with Treasury-Funds Collected-Seized	1010.0410		
Fund Balance with Treasury-Funds Disbursed-Seized	1010.0420		
Fund Balance with Treasury-Seized	1010.0430		
Fund Balance with Treasury-Funds Collected-Vested	1010.0510		
Fund Balance with Treasury-Funds Disbursed-Vested	1010.0520		
Fund Balance with Treasury-Vested	1010.0530		
Fund Balance with Treasury-Gen Fund of Treasury-Collections	1010.0620		
Fund Balance with Treasury-Restorations	1010.0640		
Fund Balance with Treasury-Sale of Property, Plant, and Equipment	1010.0650		
Fund Balance with Treasury-Suspense	1010.0660		
Fund Balance with Treasury-Warrant	1010.0670		
Fund Balance with Treasury-Child Transfer	1010.0680		
Fund Balance with Treasury Under a Continuing Resolution	1090.1000		
Fund Balance with Treasury Under a Continuing Resolution-Child Transfer	1090.0680		
Undeposited Collections	1110.1000		
Imprest Funds	1120.1000		
Funds Held by the Public	1130.1000		
Other Cash	1190.1000		
Other Monetary Assets	1195.1000		
Foreign Currency	1200.1000		
Accounts Receivable	1310.1000		
Accounts Receivable-Vendor Overpayment-Capitalized Purchase	1310.0010		
Accounts Receivable-Vendor Overpayment	1310.0020		
Accounts Receivable-Other	1310.0030		
Accounts Receivable-Undistributed Collections-Appropriation Level	1310.0440		
Accounts Receivable-Undistributed Collections-Component Level	1310.0540		
Accounts Receivable-Undistributed Collections-Business Area Level	1310.0640		
Accounts Receivable-Undistributed Collections-Installation Level	1310.0740		
Allowance for Loss on Accounts Receivable	1319.0100		
Employment Benefit Contributions Receivable	1320.1000		
Taxes Receivable	1325.1000		
Allowance for Loss on Taxes Receivable	1329.1000		
Receivable for Transfers of Currently Invested Balances	1330.1000		
Expenditure Transfers Receivable	1335.1000		
Interest Receivable	1340.1000		
Interest Receivable -Interest Purchased	1340.0010		
Interest Receivable -Investments	1340.0020		
Interest Receivable -A/R	1340.0030		
Interest Receivable -Exchange Revenue - Exclude Credit Reform	1340.0040		
Interest Receivable -Other	1340.0050		
Interest Receivable -Military Housing	1340.0060		
Interest Receivable -Loans Program	1340.0070		
Allowance for Loss on Interest Receivable	1349.1000		
Allowance for Loss on Interest Receivable-A/R	1349.0030		
Allowance for Loss on Interest Receivable-Other	1349.0050		
Allowance for Loss on Interest Receivable-Military Housing	1349.0060		
Allowance for Loss on Interest Receivable-Loans Program	1349.0070		
Loans Receivable	1350.1000		
Loans Receivable-Non Credit Reform Purchase	1350.0010		
Loans Receivable-Other	1350.0050		
Loans Receivable-Military Housing	1350.0060		

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Loans Receivable-Loans Program	1350.0070		
Loans Receivable-Foreign Military	1350.0080		
Capitalized Loan Interest Receivable - Non Credit Reform	1351.1000		
Allowance for Loss on Loans Receivable	1359.1000		
Allowance for Loss on Loans Receivable-Other	1359.0010		
Allowance for Loss on Loans Receivable-Military Housing	1359.0060		
Allowance for Loss on Loans Receivable-Loans Program	1359.0070		
Penalties, Fines, and Administrative Fees Receivable	1360.1000		
Penalties, Fines, and Administrative Fees Receivable -A/R	1360.0030		
Penalties, Fines, and Administrative Fees Receivable -Other	1360.0050		
Penalties, Fines, and Administrative Fees Receivable -Military Housing	1360.0060		
Penalties, Fines, and Administrative Fees Receivable -Loans Program	1360.0070		
Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	1369.1000		
Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	1369.0030		
Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	1369.0050		
Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	1369.0060		
Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	1369.0070		
Loans Program			
Allowance for Subsidy	1399.1000		
Allowance for Subsidy-Military Housing	1399.0060		
Allowance for Subsidy-Loans Program	1399.0070		
Advances and Prepayments	1410.1000		
Advances and Prepayments - Advances	1410.0010		
Advances and Prepayments-Outstanding Contract Financing Payments	1410.0020		
Advances and Prepayments-Nonrecoverable/Deferred Military Personnel Reimbursement/Applied Cost	1410.0030		
Advances and Prepayments-Prepayments - Other	1410.0040		
Operating Materials and Supplies Held for Use	1511.1000		
Operating Materials and Supplies Held in Reserve for Future Use	1512.1000		
Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	1513.1000		
Operating Materials and Supplies Held for Repair	1514.1000		
Operating Materials and Supplies - Allowance	1519.1000		
Operating Materials and Supplies - Allowance -Excess, Obsolete and Unserviceable	1519.0010		
Operating Materials and Supplies - Allowance -Held for Repair	1519.0020		
Operating Materials and Supplies - Allowance -Held for Use	1519.0030		
Operating Materials and Supplies - Allowance -Other	1519.0040		
Inventory Purchased for Resale	1521.1000		
Inventory Purchased for Resale -Inventory In-Transit	1521.0010		
Inventory Purchased for Resale -Other	1521.0020		
Inventory Held in Reserve for Future Sale	1522.1000		
Inventory Held in Reserve for Future Sale-War Reserve	1522.0010		
Inventory Held for Repair	1523.1000		
Inventory Held for Repair -Inventory In-Transit	1523.0010		
Inventory Held for Repair -Other	1523.0020		
Inventory - Excess, Obsolete, and Unserviceable	1524.1000		
Inventory - Raw Materials	1525.1000		
Inventory - Raw Materials-Inventory In-Transit	1525.0010		
Inventory - Raw Materials-Other	1525.0020		
Inventory - Work-in-Process	1526.1000		
Inventory - Work-in-Process-Work For Activity Retention	1526.0010		
Inventory - Work-in-Process-Other	1526.0020		
Inventory - Finished Goods	1527.1000		
Inventory - Finished Goods-Inventory In-Transit	1527.0010		
Inventory - Finished Goods-Other	1527.0020		
Inventory - Allowance	1529.1000		
Inventory - Allowance-Available and Purchased for Resale	1529.0010		
Inventory - Allowance-Excess, Obsolete and Unserviceable	1529.0020		
Inventory - Allowance-Finished Goods	1529.0030		
Inventory - Allowance-Held for Repair	1529.0040		

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Inventory - Allowance-Held for Reserve for Future Sale	1529.0050		
Inventory - Allowance-Raw Material	1529.0060		
Inventory - Allowance-Work in Progress	1529.0070		
Inventory - Allowance-Customer Returns- Credit Granted	1529.0080		
Inventory - Allowance-Customer Returns without Credit	1529.0090		
Inventory - Allowance-Depot Level Repairable (DLR) Exchange Credit	1529.0100		
Inventory - Allowance-Material Returns, Estimated Repair and Exchange Cost (Supply Management Only)	1529.0110		
Inventory - Allowance-Available and Purchased for Resale-Purchased at	1529.0120		
Inventory - Allowance-Other	1529.0130		
Seized Monetary Instruments	1531.1000		
Seized Cash Deposited	1532.1000		
Forfeited Property Held for Sale	1541.1000		
Forfeited Property Held for Donation or Use	1542.1000		
Forfeited Property - Allowance	1549.1000		
Foreclosed Property	1551.1000		
Foreclosed Property-Other	1551.0010		
Foreclosed Property - Allowance	1559.1000		
Foreclosed Property - Allowance-Other	1559.0010		
Commodities Held Under Price Support and Stabilization Support Programs	1561.1000		
Commodities - Allowance	1569.1000		
Stockpile Materials Held in Reserve	1571.1000		
Stockpile Materials Held for Sale	1572.1000		
Other Related Property	1591.1000		
Other Related Property - Allowance	1599.1000		
Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	1610.0010		
Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	1610.0020		
Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	1610.0030		
Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	1611.1000		
Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	1611.0010		
Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	1611.0020		
Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	1611.0030		
Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	1612.1000		
Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	1612.0010		
Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	1612.0020		
Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	1612.0030		
Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	1613.1000		
Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	1613.0010		
Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	1613.0020		
Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	1613.0030		
Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	1613.0040		
Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	1613.0050		
Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	1613.0060		
Market Adjustment - Investments	1618.1000		
Market Adjustment - Investments-Non-Marketable Market Based	1618.0010		
Market Adjustment - Investments-Other	1618.0020		
Investments in Securities Other Than the Bureau of the Public Debt	1620.1000		
Investments in Securities Other Than the Bureau of the Public Debt	1620.0010		
Securities -Non-Marketable Market Based			

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General Ledger Account Name	SFIS Account Number	OMB OOC	OMB Object Class Description
Investments in Securities Other Than the Bureau of the Public Debt	1620.0020		
Discount on Securities Other Than the Bureau of the Public Debt Securities	1621.1000		
Discount on Securities Other Than the Bureau of the Public Debt Securities - Non-Marketable Market Based	1621.0010		
Discount on Securities Other Than the Bureau of the Public Debt Securities -	1621.0020		
Premium on Securities Other Than the Bureau of the Public Debt Securities	1622.1000		
Premium on Securities Other Than the Bureau of the Public Debt Securities - Non-Marketable Market Based	1622.0010		
Premium on Securities Other Than the Bureau of the Public Debt Securities -	1622.0020		
Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	1623.1000		
Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities -Non-Marketable Market Based	1623.0010		
Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities -Other	1623.0020		
Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of	1630.1000		
Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the	1631.1000		
Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	1633.1000		
Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	1638.1000		
Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon	1639.1000		
Other Investments	1690.1000		
Other Investments -MHPI- Limited Partnership	1690.0010		
Other Investments -Marketable	1690.0020		
Other Investments -Other	1690.0030		
Land and Land Rights	1711.1000		
Land and Land Rights-Land	1711.0010		
Land and Land Rights-Land Rights	1711.0020		
Improvements to Land	1712.1000		
Accumulated Depreciation on Improvements to Land	1719.1000		
Construction-in-Progress	1720.1000		
Construction-in-Progress-Land	1720.0010		
Construction-in-Progress-Facilities	1720.0020		
Construction-in-Progress-Military Equipment - WIP	1720.0030		
Construction-in-Progress-General Equipment - WIP	1720.0040		
Construction-in-Progress-CY Transfers	1720.0050		
Buildings, Improvements, and Renovations	1730.1000		
Accumulated Depreciation on Buildings, Improvements, and Renovations	1739.1000		
Other Structures and Facilities	1740.1000		
Accumulated Depreciation on Other Structures and Facilities	1749.1000		
Equipment	1750.1000		
Equipment-Military Equipment	1750.0010		
Equipment-General Equipment	1750.0020		
Accumulated Depreciation on Equipment	1759.1000		
Accumulated Depreciation on Equipment-Military Equipment	1759.0010		
Accumulated Depreciation on Equipment-General Equipment	1759.0020		
Assets Under Capital Lease	1810.1000		
Assets Under Capital Lease -Land and Buildings	1810.0010		
Assets Under Capital Lease -Machinery and Equipment	1810.0020		
Assets Under Capital Lease -Other	1810.0030		
Accumulated Depreciation on Assets Under Capital Lease	1819.1000		
Leasehold Improvements	1820.1000		
Leasehold Improvements-Personal Property	1820.0010		
Leasehold Improvements-Facilities	1820.0020		
Accumulated Amortization on Leasehold Improvements	1829.1000		
Accumulated Amortization on Leasehold Improvements-Personal Property	1829.0010		
Accumulated Amortization on Leasehold Improvements-Facilities	1829.0020		
Internal-Use Software	1830.1000		
Internal-Use Software in Development	1832.1000		
Accumulated Amortization on Internal-Use Software	1839.1000		

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General Ledger Account Name	SFIS Account Number	OMB OOC	OMB Object Class Description
Other Natural Resources	1840.1000		
Allowance for Depletion	1849.1000		
Other General Property, Plant, and Equipment	1890.1000		
Accumulated Depreciation on Other General Property, Plant, and Equipment	1899.1000		
Receivable from Appropriations	1921.1000		
Receivable from Appropriations - Other	1921.0010		
Other Assets	1990.1000		
Other Assets-Contract Financing Payments	1990.0010		
Accounts Payable	2110.1000		
Accounts Payable-Invested Capital Used	2110.0010		
Accounts Payable-Unprocessed Disbursements	2110.0020		
Accounts Payable-Judgment Fund- CDA	2110.0030		
Accounts Payable-Judgment Fund- No Fear	2110.0040		
Accounts Payable-Other	2110.0050		
Accounts Payable-Undistributed Disbursements-Appropriation Level	2110.2100		
Accounts Payable-Undistributed Disbursements-Component Level	2110.2200		
Accounts Payable-Undistributed Disbursements-Business Area Level	2110.2300		
Accounts Payable-Undistributed Disbursements-Installation Level	2110.2400		
Disbursements in Transit	2120.1000		
Contract Holdbacks	2130.1000		
Accrued Interest Payable	2140.1000		
Accrued Interest Payable-A/P	2140.0010		
Accrued Interest Payable-PPAI	2140.0020		
Accrued Interest Payable-Other	2140.0030		
Payable for Transfers of Currently Invested Balances	2150.1000		
Expenditure Transfers Payable	2155.1000		
Expenditure Transfers Payable-A/P	2155.0010		
Expenditure Transfers Payable-Other	2155.0020		
Entitlement Benefits Due and Payable	2160.1000		
Subsidy Payable to the Financing Account	2170.1000		
Contra Liability for Subsidy Payable to the Financing Account	2179.1000		
Loan Guarantee Liability	2180.1000		
Other Liabilities with Related Budgetary Obligations	2190.1000		
Other Liabilities with Related Budgetary Obligations - Accrued Liabilities-	2190.0010		
Other Liabilities with Related Budgetary Obligations - Other	2190.0020		
Accrued Funded Payroll and Leave	2210.1000		
Accrued Funded Payroll and Leave-Accrued Annual Leave	2210.0010		
Accrued Funded Payroll and Leave-Salaries and Wages	2210.0020		
Accrued Funded Payroll and Leave-Other	2210.0030		
Withholdings Payable	2211.1000		
Employer Contributions and Payroll Taxes Payable	2213.1000		
Employer Contributions and Payroll Taxes Payable-Health Benefits	2213.0010		
Employer Contributions and Payroll Taxes Payable-Life Insurance	2213.0020		
Employer Contributions and Payroll Taxes Payable-Retirement	2213.0030		
Employer Contributions and Payroll Taxes Payable-VSIP	2213.0040		
Employer Contributions and Payroll Taxes Payable-Other	2213.0050		
Other Post-Employment Benefits Due and Payable	2215.1000		
Other Post-Employment Benefits Due and Payable-Unemployment	2215.0010		
Other Post-Employment Benefits Due and Payable-Other	2215.0020		
Pension Benefits Due and Payable to Beneficiaries	2216.1000		
Benefit Premiums Payable to Carriers	2217.1000		
Life Insurance Benefits Due and Payable to Beneficiaries	2218.1000		
Unfunded Leave	2220.1000		
Unfunded Leave-Annual Leave	2220.0010		
Unfunded Leave-Other	2220.0020		
Unfunded FECA Liability	2225.1000		
Other Unfunded Employment Related Liability	2290.1000		
Other Unfunded Employment Related Liability-Unemployment	2290.0010		
Other Unfunded Employment Related Liability-Other	2290.0020		
Liability for Advances and Prepayments	2310.1000		

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Liability for Advances and Prepayments-Disbursing Officer Cash	2310.0010		
Liability for Advances and Prepayments-Other	2310.0020		
Other Deferred Revenue	2320.1000		
Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	2400.1000		
Principal Payable to the Bureau of the Public Debt	2510.1000		
Capitalization Loan Interest Payable - Non-Credit Reform	2511.1000		
Principal Payable to the Federal Financing Bank	2520.1000		
Securities Issued by Federal Agencies Under General and Special Financing	2530.1000		
Discount on Securities Issued by Federal Agencies Under General and	2531.1000		
Premium on Securities Issued by Federal Agencies Under General and	2532.1000		
Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	2533.1000		
Participation Certificates	2540.1000		
Other Debt	2590.1000		
Actuarial Pension Liability	2610.1000		
Actuarial Pension Liability-Medicare	2610.0010		
Actuarial Pension Liability-Pension	2610.0020		
Actuarial Pension Liability-Other	2610.0030		
Actuarial Health Insurance Liability	2620.1000		
Actuarial Health Insurance Liability-DHP	2620.0010		
Actuarial Health Insurance Liability-Medicare	2620.0020		
Actuarial Health Insurance Liability-Other	2620.0030		
Actuarial Life Insurance Liability	2630.1000		
Actuarial FECA Liability	2650.1000		
Actuarial FECA Liability-FECA	2650.0010		
Actuarial FECA Liability-Other	2650.0020		
Other Actuarial Liabilities	2690.1000		
Other Actuarial Liabilities-DoD EBF	2690.0010		
Other Actuarial Liabilities-Medicare	2690.0020		
Other Actuarial Liabilities-Other	2690.0030		
Other Actuarial Liabilities-VSITF	2690.0040		
Other Actuarial Liabilities-Other	2690.0050		
Prior Liens Outstanding on Acquired Collateral	2910.1000		
Contingent Liabilities	2920.1000		
Contingent Liabilities-Contract Financing Payments	2920.0010		
Capital Lease Liability	2940.1000		
Liability for Subsidy Related to Undisbursed Loans	2950.1000		
Accounts Payable From Canceled Appropriations	2960.1000		
Liability for Capital Transfers to the General Fund of the Treasury	2970.1000		
Custodial Liability	2980.1000		
Custodial Liability-A/R	2980.0010		
Custodial Liability-S. Iraqi Seized	2980.0020		
Custodial Liability-Other	2980.0030		
Custodial Liability-DFI	2980.0040		
Liability for Non-Entity Assets Not Reported on the Statement of Custodial	2985.1000		
Other Liabilities Without Related Budgetary Obligations	2990.1000		
Other Liabilities Without Related Budgetary Obligations -Conventional	2990.0010		
Other Liabilities Without Related Budgetary Obligations -Excess	2990.0020		
Other Liabilities Without Related Budgetary Obligations -Judgment Fund-	2990.0030		
Other Liabilities Without Related Budgetary Obligations -Judgment Fund- No	2990.0040		
Other Liabilities Without Related Budgetary Obligations -ND PPE	2990.0050		
Other Liabilities Without Related Budgetary Obligations -Other	2990.0060		
Other Liabilities Without Related Budgetary Obligations -Temporary Early	2990.0070		
Other Liabilities Without Related Budgetary Obligations -Progress Billings	2990.0080		
Estimated Cleanup Cost Liability	2995.1000		
Estimated Cleanup Cost Liability-OAEL Active Installations - Other	2995.9501		
Estimated Cleanup Cost Liability-BRAC - Environmental Corrective	2995.9502		
Estimated Cleanup Cost Liability-EDWSP - Other Nuclear Powered Ships	2995.9503		
Estimated Cleanup Cost Liability-EDWSP - Other National Defense	2995.9504		
Estimated Cleanup Cost Liability-EDWSP - Other	2995.9505		

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Estimated Cleanup Cost Liability-EDWSP - Nuclear Powered Submarines	2995.9506		
Estimated Cleanup Cost Liability-BRAC-Other	2995.9507		
Estimated Cleanup Cost Liability-EDWSP - Chemical Weapons Disposal	2995.9508		
Estimated Cleanup Cost Liability-AERL-FUDS IRP & BD/DR	2995.9509		
Estimated Cleanup Cost Liability-EDWSP - Nuclear Powered Aircraft	2995.9510		
Estimated Cleanup Cost Liability-AERL-Active Installations -IRP&BD/DR	2995.9511		
Estimated Cleanup Cost Liability-AERL-Active Installations - MMRP	2995.9512		
Estimated Cleanup Cost Liability-BRAC - Installation Restoration Program	2995.9513		
Estimated Cleanup Cost Liability-BRAC - MMRP	2995.9514		
Estimated Cleanup Cost Liability-AERL-FUDS MMRP	2995.9515		
Estimated Cleanup Cost Liability-OAEL Active Installations - Environmental	2995.9516		
Estimated Cleanup Cost Liability-OAEL Active Installations - Environmental	2995.9517		
Estimated Cleanup Cost Liability-OAEL Active Installations - Environmental Response at OPS Ranges	2995.9518		
Estimated Cleanup Cost Liability-Non-DERP-Biological	2995.9519		
Estimated Cleanup Cost Liability-Non-DERP-Radiological	2995.9520		
Unexpended Appropriations - Cumulative	3100.1000		
Unexpended Appropriations - Appropriations Received	3101.1000		
Unexpended Appropriations - Transfers-In	3102.1000		
Unexpended Appropriations - Transfers-In-Warrant	3102.1100		
Unexpended Appropriations - Transfers-In-Transfers	3102.1200		
Unexpended Appropriations - Transfers-Out	3103.1000		
Unexpended Appropriations - Transfers-Out-Warrant	3103.1100		
Unexpended Appropriations - Transfers-Out-Transfers	3103.1200		
Unexpended Appropriations - Adjustments	3106.1000		
Unexpended Appropriations - Used	3107.1000		
Unexpended Appropriations - Prior Period Adjustments Due to Corrections of	3108.1000		
Unexpended Appropriations - Prior Period Adjustments Due to Changes in	3109.1000		
Cumulative Results of Operations	3310.0010		
Cumulative Results of Operations-Deferred AOR	3310.0020		
Cumulative Results of Operations-Invested Capital-Assets Capitalized	3310.0030		
Cumulative Results of Operations-Invested Capital-Fund (Cash) Assets	3310.0040		
Cumulative Results of Operations-Invested Capital-Liabilities Assumed	3310.0050		
Estimated Indefinite Contract Authority	4032.1000		
Anticipated Adjustments to Contract Authority	4034.1000		
Estimated Indefinite Borrowing Authority	4042.1000		
Anticipated Reductions to Borrowing Authority	4044.1000		
Anticipated Transfers to the General Fund of the Treasury	4047.1000		
Anticipated Collections from Non-Federal Sources	4060.1000		
Anticipated Collections from Federal Sources	4070.1000		
Amounts Appropriated from a Specific Treasury-Managed Trust Fund TAFS -	4081.1000		
Allocations of Realized Authority - To be Transferred from Invested Balances	4082.1000		
Transfers - Current Year Authority - Receivable - Transferred	4083.1000		
Debt Liquidation Appropriations	4111.1000		
Liquidation of Deficiency - Appropriations	4112.1000		
Appropriated Trust or Special Fund Receipts	4114.1000		
Loan Subsidy Appropriation	4115.1000		
Loan Administrative Expense Appropriation	4117.1000		
Reestimated Loan Subsidy Appropriation	4118.1000		
Other Appropriations Realized	4119.1000		
Appropriations Anticipated - Indefinite	4120.1000		
Authority Adjusted for Interest on the Bureau of the Public Debt Securities	4122.1000		
Amounts Appropriated from Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation	4123.1000		
Amounts Appropriated from Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	4124.1000		
Loan Modification Adjustment Transfer Appropriation	4125.1000		
Amounts Appropriated from Specific Invested TAFS - Receivable	4126.1000		
Amounts Appropriated from Specific Invested TAFS - Payable	4127.1000		
Amounts Appropriated from Specific Invested TAFS - Transfers-In	4128.1000		

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General Ledger Account Name	SFIS Account Number	OMB OOC	OMB Object Class Description
Amounts Appropriated from Specific Invested TAFS - Transfers-Out	4129.1000		
Appropriation to Liquidate Contract Authority Withdrawn	4130.1000		
Current-Year Authority Realized	4131.1000		
Substitution of Contract Authority	4132.1000		
Decreases to Indefinite Contract Authority	4133.1000		
Contract Authority Withdrawn	4134.1000		
Contract Authority Liquidated	4135.1000		
Contract Authority to be Liquidated by Trust Funds	4136.1000		
Transfers of Contract Authority	4137.1000		
Appropriation to Liquidate Contract Authority	4138.1000		
Contract Authority Carried Forward	4139.1000		
Substitution of Borrowing Authority	4140.1000		
Current-Year Borrowing Authority Realized	4141.1000		
Decreases to Indefinite Borrowing Authority	4143.1000		
Borrowing Authority Withdrawn	4144.1000		
Borrowing Authority Converted to Cash	4145.1000		
Actual Repayments of Debt, Current-Year Authority	4146.1000		
Actual Repayments of Debt, Prior-Year Balances	4147.1000		
Resources Realized from Borrowing Authority	4148.1000		
Borrowing Authority Carried Forward	4149.1000		
Reappropriations	4150.1000		
Actual Capital Transfers to the General Fund of the Treasury, Current-Year	4151.1000		
Actual Capital Transfers to the General Fund of the Treasury, Prior-Year	4152.1000		
Authority Made Available from Receipt or Appropriation Balances Previously Precluded from Obligation	4157.1000		
Authority Made Available from Offsetting Collection Balances Previously	4158.1000		
Anticipated Transfers - Current-Year Authority	4160.1000		
Allocations of Authority - Anticipated from Investment Balances	4165.1000		
Allocations of Realized Authority - To be Transferred from Invested Balances	4166.1000		
Allocations of Realized Authority - Transferred from Invested Balances	4167.1000		
Allocations of Realized Authority Reclassified - Authority to be Transferred from Invested Balances - Temporary Reduction	4168.1000		
Transfers - Current Year Authority	4170.1000		
Non-Allocation Transfers of Invested Balances - Receivable	4171.1000		
Non-Allocation Transfers of Invested Balances - Payable	4172.1000		
Non-Allocation Transfers of Invested Balances - Transferred	4173.1000		
Allocation Transfers of Current-Year Authority for Non-Invested Accounts	4175.1000		
Allocation Transfers of Prior-Year Balances	4176.1000		
Anticipated Transfers - Prior-Year Balances	4180.1000		
Transfers - Prior-Year Balances	4190.1000		
Balance Transfers - Extension of Availability Other Than Reappropriations	4191.1000		
Balance Transfers - Unexpired to Expired	4192.1000		
Transfer of Obligated Balances	4195.1000		
Transfer of Expired Expenditure Transfers - Receivable	4199.1000		
Total Actual Resources - Collected	4201.1000		
Anticipated Reimbursements and Other Income	4210.1000		
Liquidation of Deficiency - Offsetting Collections	4212.1000		
Anticipated Appropriation Trust and Expenditure Transfers	4215.1000		
Unfilled Customer Orders Without Advance	4221.1000		
Unfilled Customer Orders With Advance	4222.1000		
Appropriation Trust Fund Expenditure Transfers - Receivable	4225.1000		
Unfilled Customer Orders Without Advance - Transferred	4230.1000		
Unfilled Customer Orders With Advance - Transferred	4231.1000		
Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	4232.1000		
Reimbursements and Other Income Earned - Receivable - Transferred	4233.1000		
Other Federal Receivables - Transferred	4234.1000		
Reimbursements and Other Income Earned - Receivable	4251.1000		
Reimbursements and Other Income Earned - Collected	4252.1000		
Appropriation Trust Fund Expenditure Transfers - Collected	4255.1000		
Actual Collections of "Government-Type" Fees	4260.1000		

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General Ledger Account Name	SFIS Account Number	OMB OOC	OMB Object Class Description
Actual Collections of Business-Type Fees	4261.1000		
Actual Collections of Loan Principal	4262.1000		
Actual Collections of Loan Interest	4263.1000		
Actual Collections of Rent	4264.1000		
Actual Collections from Sale of Foreclosed Property	4265.1000		
Other Actual Business-Type Collections from Non-Federal Sources	4266.1000		
Other Actual "Government-Type" Collections from Non-Federal Sources	4267.1000		
Actual Program Fund Subsidy Collected	4271.1000		
Interest Collected from Treasury	4273.1000		
Actual Collections from Liquidating Fund	4275.1000		
Actual Collections from Financing Fund	4276.1000		
Other Actual Collections - Federal	4277.1000		
Actual Program Fund Subsidy Receivable	4281.1000		
Interest Receivable from Treasury	4283.1000		
Receivable from the Liquidating Fund	4285.1000		
Receivable from the Financing Fund	4286.1000		
Other Federal Receivables	4287.1000		
Anticipated Recoveries of Prior-Year Obligations	4310.1000		
Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	4320.1000		
Cancelled Authority	4350.1000		
Cancellation of Appropriation from Unavailable Receipts	4355.1000		
Cancellation of Appropriation from Invested Balances	4356.1000		
Cancellation of Appropriated Amounts Receivable from Invested Trust or	4357.1000		
Temporary Reduction - New Budget Authority	4382.1000		
Temporary Reduction - Prior-Year Balances	4383.1000		
Temporary Reduction/Cancellation Returned by Appropriation	4384.1000		
Temporary Reduction of Appropriation from Unavailable Receipts, New	4387.1000		
Temporary Reduction of Appropriation from Unavailable Receipts, Prior-Year	4388.1000		
Adjustments to Indefinite No-Year Authority	4391.1000		
Permanent Reduction - New Budget Authority	4392.1000		
Permanent Reduction - Prior-Year Balances	4393.1000		
Receipts Unavailable for Obligation Upon Collection	4394.1000		
Authority Unavailable for Obligation Pursuant to Public Law - Temporary	4395.1000		
Receipts and Appropriations Temporarily Precluded from Obligation	4397.1000		
Offsetting Collections Temporarily Precluded from Obligation	4398.1000		
Special and Trust Fund Refunds and Recoveries Temporarily Precluded from	4399.1000		
Unapportioned Authority - Pending Rescission	4420.1000		
Unapportioned Authority - OMB Deferral	4430.1000		
Unapportioned Authority	4450.1000		
Apportionments	4510.1000		
Reserved for Agency Use	4520.1000		
Reserved for Agency Use	4530.1000		
Reserved for Agency Use	4540.1000		
Reserved for Agency Use	4550.1000		
Reserved for Agency Use	4560.1000		
Reserved for Agency Use	4570.1000		
Reserved for Agency Use	4580.1000		
Apportionments - Anticipated Resources - Programs Subject to	4590.1000		
Allotments - Realized Resources	4610.1000		
Unobligated Funds Exempt from Apportionment	4620.1000		
Funds Not Available for Commitment/Obligation	4630.1000		
Allotments - Expired Authority	4650.1000		
Anticipated Resources - Programs Exempt from Apportionment	4690.1000		
Commitments - Programs Subject to Apportionment	4700.1000		
Commitments - Programs Exempt from Apportionment	4720.1000		
Undelivered Orders - Obligations, Unpaid	4801.1000		
Undelivered Orders - Obligations, Prepaid/Advanced	4802.1000		
Undelivered Orders - Obligations Transferred, Unpaid	4831.1000		
Undelivered Orders - Obligations Transferred - Prepaid/Advanced	4832.1000		
Downward Adjustments of Prior-Year Unpaid Undelivered Orders -	4871.1000		

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General Ledger Account Name	SFIS Account Number	OMB OOC	OMB Object Class Description
Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders Obligations, Refunds Collected	4872.1000		
Upward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations,	4881.1000		
Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	4882.1000		
Delivered Orders - Obligations, Unpaid	4901.1000		
Delivered Orders - Obligations, Paid	4902.1000		
Authority Outlaid Not Yet Disbursed	4908.1000		
Delivered Orders - Obligations Transferred, Unpaid	4931.1000		
Downward Adjustments or Prior-Year Unpaid Delivered Orders - Obligations,	4971.1000		
Downward Adjustments or Prior-Year Paid Delivered Orders - Obligations,	4972.1000		
Upward Adjustments or Prior-Year Delivered Orders - Obligations, Unpaid	4981.1000		
Upward Adjustments or Prior-Year Delivered Orders - Obligations, Paid	4982.1000		
Revenue From Goods Sold -Nonrecoverable Capital Asset Surcharge	5100.0210		
Revenue From Goods Sold -Non-recoverable Cash Surcharge	5100.0220		
Revenue From Goods Sold -Sales at Exchange	5100.0300		
Revenue From Goods Sold -Other	5100.0100		
Revenue From Goods Sold -Capitalized Assets	5100.0400		
Revenue from Services Provided-Nonrecoverable Capital Asset Surcharge	5200.0210		
Revenue from Services Provided-Nonrecoverable Cash Surcharge	5200.0220		
Revenue from Services Provided-Other	5200.0100		
Interest Revenue - Other-Distributed Offsetting Receipt	5310.0200		
Interest Revenue - Other-Other	5310.0100		
Interest Revenue - Investments-Distributed Offsetting Receipt	5311.0200		
Interest Revenue - Investments-Other	5311.0100		
Interest Revenue - Loans Receivable/Uninvested Funds-Distributed	5312.0200		
Interest Revenue - Loans Receivable/Uninvested Funds-Other	5312.0100		
Penalties, Fines, and Administrative Fees Revenue -Distributed Offsetting	5320.0200		
Penalties, Fines, and Administrative Fees Revenue -Other	5320.0100		
Benefit Program Revenue-Distributed Offsetting Receipt	5400.0200		
Benefit Program Revenue-Other	5400.0100		
Insurance and Guarantee Premium Revenue -	5500.0100		
Donated Revenue - Financial Resources -Distributed Offsetting Receipt	5600.0200		
Donated Revenue - Financial Resources -Other	5600.0100		
Expended Appropriations-Other	5700.0100		
Expended Appropriations-Non-recoverable Gains and Losses	5700.0200		
Expended Appropriations - Prior-Period Adjustments - Not Restated	5708.0100		
Expended Appropriations - Prior-Period Adjustments - Restated	5708.0200		
Financing Sources Transferred In Without Reimbursement-Cash Transfers	5720.0010		
Financing Sources Transferred In Without Reimbursement-Fund (Cash)	5720.0020		
Financing Sources Transferred In Without Reimbursement-Inventory	5720.0030		
Financing Sources Transferred In Without Reimbursement-Invested Capital	5720.0040		
Financing Sources Transferred In Without Reimbursement-Liabilities	5720.0050		
Financing Sources Transferred In Without Reimbursement-Other Transfers	5720.0060		
Financing Sources Transferred In Without Reimbursement-Property	5720.0070		
Financing Sources Transferred In Without Reimbursement-WIP Activities	5720.0080		
Financing Sources Transferred In Without Reimbursement-Other	5720.0090		
Financing Sources Transferred Out Without Reimbursement-Cash Transfers	5730.0010		
Financing Sources Transferred Out Without Reimbursement-Fund (Cash)	5730.0020		
Financing Sources Transferred Out Without Reimbursement-Inventory	5730.0030		
Financing Sources Transferred Out Without Reimbursement-Invested Capital	5730.0040		
Financing Sources Transferred Out Without Reimbursement-Liabilities	5730.0050		
Financing Sources Transferred Out Without Reimbursement-Other Transfers	5730.0060		
Financing Sources Transferred Out Without Reimbursement-Property	5730.0070		
Financing Sources Transferred Out Without Reimbursement-Transfers Out-	5730.0080		
Financing Sources Transferred Out Without Reimbursement-Other	5730.0090		
Expenditure Financing Sources - Transfers-In -Distributed Offsetting Receipt	5750.0010		
Expenditure Financing Sources - Transfers-In -Other	5750.0020		
Nonexpenditure Financing Sources - Transfers-In-Fund (Cash) Transfer	5755.0010		
Nonexpenditure Financing Sources - Transfers-In-Other Transfers	5755.0020		
Nonexpenditure Financing Sources - Transfers-In-Other	5755.0030		

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General Ledger Account Name	SFIS Account Number	OMB OOC	OMB Object Class Description
Nonexpenditure Financing Sources - Transfers-Out -Fund (Cash) Transfer	5765.0010		
Nonexpenditure Financing Sources - Transfers-Out -Other Transfers	5765.0020		
Nonexpenditure Financing Sources - Transfers-Out -Other	5765.0030		
Nonbudgetary Financing Sources Transferred In	5775.1000		
Nonbudgetary Financing Sources Transferred Out	5765.1000		
Imputed Financing Sources -Life Insurance	5780.0010		
Imputed Financing Sources -Health	5780.0020		
Imputed Financing Sources -Retirement	5780.0030		
Imputed Financing Sources -Judgment Fund / Litigation	5780.0040		
Imputed Financing Sources -Intra Entity	5780.0050		
Imputed Financing Sources -Mil Retire Pension	5780.0060		
Imputed Financing Sources -Mil Retire Health	5780.0070		
Other Financing Sources -Relating to Adj	5790.0010		
Other Financing Sources -Invested Capital Used	5790.0020		
Other Financing Sources -Other	5790.0040		
Adjustment to Financing Sources - Downward Reestimate	5791.1000		
Seigniorage	5795.1000		
Adjustment of Appropriation Used	5799.1000		
Tax Revenue Collected-Distributed Offsetting Receipt	5800.0010		
Tax Revenue Collected-Tax Revenue Collected - Other	5800.0020		
Tax Revenue Accrual Adjustment-Distributed Offsetting Receipt	5801.0010		
Tax Revenue Accrual Adjustment-Other	5801.0020		
Tax Revenue Refunds -Distributed Offsetting Receipt	5890.0010		
Tax Revenue Refunds -Other	5890.0020		
Other Revenue -Other	5900.0010		
Other Revenue -Distributed Offsetting Receipt	5900.0020		
Collections for Others -Seized	5990.0010		
Operating Expenses/Program Costs	6100.1000	111	Personnel Compensation - Full Time Permanent
Operating Expenses/Program Costs	6100.1000	113	Personnel Compensation - Other Than Full Time Permanent
Operating Expenses/Program Costs	6100.1000	115	Personnel Compensation - Other Personnel Compensation
Operating Expenses/Program Costs	6100.1000	117	Personnel Compensation - Military Personnel
Operating Expenses/Program Costs	6100.1000	118	Personnel Compensation - Special Personnel Services
Operating Expenses/Program Costs	6100.1000	221	Contractual Services - Travel & Transportation of Persons
Operating Expenses/Program Costs	6100.1000	220	Contractual Services - Travel & Transportation of Things
Operating Expenses/Program Costs	6100.1000	231	Rental Payments to GSA
Operating Expenses/Program Costs	6100.1000	232	Rental Payments to Other
Operating Expenses/Program Costs	6100.1000	240	Printing and Reproduction
Operating Expenses/Program Costs	6100.1000	251	Other Contractual Services - Advisory and Assistance Services
Operating Expenses/Program Costs	6100.1000	252	Other Contractual Services - Other Services
Operating Expenses/Program Costs	6100.1000	253	Other Contractual Services - Other Purchases of Goods & Service from Government Accounts
Operating Expenses/Program Costs	6100.1000	254	Other Contractual Services - Operations & Maintenance of Facilities
Operating Expenses/Program Costs	6100.1000	255	Other Contractual Services - R&D Contracts
Operating Expenses/Program Costs	6100.1000	257	Other Contractual Services - Operations & Maintenance of Equipment
Operating Expenses/Program Costs	6100.1000	258	Other Contractual Services - Subsistence and Support of Persons
Operating Expenses/Program Costs	6100.1000	310	Acquisition of assets - Equipment
Operating Expenses/Program Costs	6100.1000	320	Acquisition of assets - Land and Structure
Operating Expenses/Program Costs	6100.1000	330	Acquisition of assets - Investments and Loans
Operating Expenses/Program Costs	6100.1000	410	Grants, Subsidies, and Contributions
Operating Expenses/Program Costs	6100.1000	420	Insurance Claims and Indemnities
O/E-Personnel Benefits-Annual Leave	6100.1001	121	Civilian Personnel Benefits

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General Ledger Account Name	SFIS Account Number	OMB OOC	OMB Object Class Description
O/E-Personnel Benefits-Annual Leave	6100.1001	122	Military Personnel Benefits
O/E-Personnel Benefits-Other Benefits not defined	6100.1002	121	Civilian Personnel Benefits
O/E-Personnel Benefits-Other Benefits not defined	6100.1002	122	Military Personnel Benefits
O/E-Personnel Benefits-Unemployment	6100.1003	121	Civilian Personnel Benefits
O/E-Personnel Benefits-Unemployment	6100.1003	122	Military Personnel Benefits
O/E-Personnel Benefits-Health	6100.1004	121	Civilian Personnel Benefits
O/E-Personnel Benefits-Health	6100.1004	122	Military Personnel Benefits
O/E-Personnel Benefits-Life	6100.1005	121	Civilian Personnel Benefits
O/E-Personnel Benefits-Life	6100.1005	122	Military Personnel Benefits
O/E-Personnel Benefits-Retirement	6100.1006	121	Civilian Personnel Benefits
O/E-Personnel Benefits-Retirement	6100.1006	122	Military Personnel Benefits
O/E-Personnel Benefits-VSIP	6100.1007	121	Civilian Personnel Benefits
O/E-Personnel Benefits-VSIP	6100.1007	122	Military Personnel Benefits
O/E-Personnel Benefits-FECA	6100.1008	121	Civilian Personnel Benefits
O/E-Personnel Benefits-FECA	6100.1008	122	Military Personnel Benefits
O/E-Communication Payments to GSA	6100.1021	233	Communications, Utilities and Misc. Charges
O/E-Communication Payments to Other	6100.1022	233	Communications, Utilities and Misc. Charges
O/E-Utility Payments to GSA	6100.1023	233	Communications, Utilities and Misc. Charges
O/E-Utility Payments to Other	6100.1024	233	Communications, Utilities and Misc. Charges
O/E-Supplies and Materials - Non-Medical	6100.1061	260	Supplies and Materials
O/E-Supplies and Materials - General Medical	6100.1062	260	Supplies and Materials
O/E-Supplies and Materials - Pharmaceuticals	6100.1063	260	Supplies and Materials
O/E-Supplies and Materials - Vaccines/Immunologies	6100.1064	260	Supplies and Materials
O/E-Supplies and Materials - Fuel	6100.1065	260	Supplies and Materials
O/E-Judgment Fund-CDA	6100.1071	252	Other Contractual Services - Other Services
O/E-Judgment Fund-CDA	6101.1072	252	Other Contractual Services - Other Services
O/E-Medical Care-Purchases Services-Civilian Provider	6100.1051	255	Other Contractual Services - Medical Care
O/E-Medical Care-Purchases Services-DoD Provider	6100.1052	255	Other Contractual Services - Medical Care
O/E-Medical Care-Purchases Services-VA Provider	6100.1053	255	Other Contractual Services - Medical Care
O/E-Medical Care-Purchases Services-Tricare	6100.1054	255	Other Contractual Services - Medical Care
O/E - Equipment Acquisition Cost - Medical/Dental	6100.1031	310	Acquisition of assets - Equipment
O/E - Equipment Acquisition Cost - Information Technology	6100.1032	310	Acquisition of assets - Equipment
Contra Bad Debt Expense - Incurred for Others	6190.1000		
Adjustment to Subsidy Expense	6199.1000	410	Grants, Subsidies and Contributions
Interest Expense on Borrowings from Bureau of Public Debt or FFB	6310.1000	430	Interest and Dividends
Interest Expense on Securities	6320.1000	430	Interest and Dividends
Other Interest Expense	6330.1000	430	Interest and Dividends
Other Interest Expense - PPIA	6330.1041	430	Interest and Dividends
Benefit Expense - GF and Industrial Fund	6400.1000	111	Personnel Compensation - Full Time Permanent
Benefit Expense - GF and Industrial Fund	6400.1000	113	Personnel Compensation - Other Than Full Time Permanent
Benefit Expense - GF and Industrial Fund	6400.1000	115	Personnel Compensation - Other Personnel Compensation
Benefit Expense - GF and Industrial Fund	6400.1000	117	Personnel Compensation - Military Personnel
Benefit Expense - GF and Industrial Fund	6400.1000	118	Personnel Compensation - Special Personnel Services
BE-Personnel Benefits-Annual Leave	6400.1001	121	Civilian Personnel Benefits
BE-Personnel Benefits-Annual Leave	6400.1001	122	Military Personnel Benefits
BE-Personnel Benefits-Other Benefits not defined	6400.1002	121	Civilian Personnel Benefits
BE-Personnel Benefits-Other Benefits not defined	6400.1002	122	Military Personnel Benefits
BE-Personnel Benefits-Unemployment	6400.1003	121	Civilian Personnel Benefits
BE-Personnel Benefits-Unemployment	6400.1003	122	Military Personnel Benefits
BE-Personnel Benefits-Health	6400.1004	121	Civilian Personnel Benefits
BE-Personnel Benefits-Health	6400.1004	122	Military Personnel Benefits
BE-Personnel Benefits-Life	6400.1005	121	Civilian Personnel Benefits
BE-Personnel Benefits-Life	6400.1005	122	Military Personnel Benefits
BE-Personnel Benefits-Retirement	6400.1006	121	Civilian Personnel Benefits
BE-Personnel Benefits-Retirement	6400.1006	122	Military Personnel Benefits
BE-Personnel Benefits-VSIP	6400.1007	121	Civilian Personnel Benefits
BE-Personnel Benefits-VSIP	6400.1007	122	Military Personnel Benefits

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General Ledger Account Name	SFIS Account Number	OMB OOC	OMB Object Class Description
BE-Personnel Benefits-FECA	6400.1008	121	Civilian Personnel Benefits
BE-Personnel Benefits-FECA	6400.1008	122	Military Personnel Benefits
Cost of Goods Sold - Undefined	6500.1651		
Cost of Goods Sold - MAC	6500.1652		
Cost of Goods Sold - Activity Retention	6500.1653		
Applied Overhead	6600.1661		
Applied Overhead - Other	6600.1662		
Cost Capitalization Offset	6610.1000		
Depreciation, Amortization, and Depletion - Not Defined	6710.1701		
Depreciation, Amortization, and Depletion - Equipment	6710.1702		
Depreciation, Amortization, and Depletion - Real Property	6710.1703		
Depreciation, Amortization, and Depletion - Amortization of Leasehold Improvements and Other Intangible Assets.	6710.1704		
Bad Debt Expense	6720.1000		
Imputed Costs-Health	6730.1711		
Imputed Costs-Intra Entity	6730.1712		
Imputed Costs-Life Insurance	6730.1713		
Imputed Costs-Mil Retire Health	6730.1714		
Imputed Costs-Mil Retire Pension	6730.1715		
Imputed Costs-Retirement	6730.1716		
Imputed Costs-Other	6730.1717		
Imputed Costs-Judgment Fund/Litigation	6730.1718		
Other Expenses Not Requiring Budgetary Resources-Operating Materials	6790.1011		
Other Expenses Not Requiring Budgetary Resources-PMI 31	6790.1012		
Other Expenses Not Requiring Budgetary Resources-Other	6790.1013		
Future Funded Expenses-Other expense-Non-Supply Management	6800.1801		
Future Funded Expenses-Other	6800.1802		
Future Funded Expenses-Judgment Fund-CDA -Insurance Claims and	6800.1803		
Future Funded Expenses-Judgment Fund-No FEAR-Insurance Claims and	6800.1804		
Future Funded Expenses-Estimated Cleanup Cost Liability-Aircraft	6800.9510		
Future Funded Expenses-Estimated Cleanup Cost Liability-BRAC Corrective	6800.9502		
Future Funded Expenses-Estimated Cleanup Cost Liability-BRAC ER	6800.9513		
Future Funded Expenses-Estimated Cleanup Cost Liability-BRAC Ranges	6800.9514		
Future Funded Expenses-Estimated Cleanup Cost Liability-BRAC-Other	6800.9507		
Future Funded Expenses-Estimated Cleanup Cost Liability-Chemical	6800.9508		
Future Funded Expenses-Estimated Cleanup Cost Liability-DERP-Closed	6800.9512		
Future Funded Expenses-Estimated Cleanup Cost Liability-DERP-ER	6800.9511		
Future Funded Expenses-Estimated Cleanup Cost Liability-DERP-FUDS	6800.9509		
Future Funded Expenses-Estimated Cleanup Cost Liability-DERP-	6800.9515		
Future Funded Expenses-Estimated Cleanup Cost Liability-Non-DERP-	6800.9518		
Future Funded Expenses-Estimated Cleanup Cost Liability-Non-DERP-	6800.9517		
Future Funded Expenses-Estimated Cleanup Cost Liability-Non-DERP-	6800.9516		
Future Funded Expenses-Estimated Cleanup Cost Liability-Non-DERP-Other	6800.9501		
Future Funded Expenses-Estimated Cleanup Cost Liability-Other	6800.9505		
Future Funded Expenses-Estimated Cleanup Cost Liability-Other Ships	6800.9503		
Future Funded Expenses-Estimated Cleanup Cost Liability-Other Weapons	6800.9504		
Future Funded Expenses-Estimated Cleanup Cost Liability-Submarines	6800.9506		
Future Funded Expenses-Estimated Cleanup Cost Liability-Non-DERP-	6800.9519		
Future Funded Expenses-Estimated Cleanup Cost Liability-Non-DERP-	6800.9520		
Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)-Other Expense-Non-Supply	6850.1841		
Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)-Other Expense-Non-Supply	6850.1842		
Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)-Other Expense-Non-Supply	6850.1843		
Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)-FECA-Civilian Personnel	6850.1844		
Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)-FECA-Military Personnel	6850.1845		

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General Ledger Account Name	SFIS Account Number	OMB OOC	OMB Object Class Description
Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)-Unemployment-Civilian	6850.1846		
Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)-Unemployment-Military	6850.1847		
Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)-Other-Benefits for Former	6850.1848		
Nonproduction Costs-Other expense-Non-Supply Management	6900.1901		
Nonproduction Costs-Other	6900.1902		
Nonproduction Costs-Other expense-Non-Supply Management-Unvouchered	6900.1903		
Nonproduction Costs-Unvouchered	6900.1904		
Nonproduction Costs-Other expense-Non-Supply Management-Undistributed	6900.1905		
Nonproduction Costs-Undistributed	6900.1906		
Nonproduction Costs-Other expense-Non-Supply Management-Limitation on	6900.1907		
Nonproduction Costs-Limitations on Expenses	6900.1908		
Nonproduction Costs-Contract Holdbacks	6900.1909		
Nonproduction Costs-Estimated Cleanup Cost Liability-Aircraft	6900.9510		
Nonproduction Costs-Estimated Cleanup Cost Liability-BRAC Corrective	6900.9502		
Nonproduction Costs-Estimated Cleanup Cost Liability-BRAC ER	6900.9513		
Nonproduction Costs-Estimated Cleanup Cost Liability-BRAC Ranges	6900.9514		
Nonproduction Costs-Estimated Cleanup Cost Liability-BRAC-Other	6900.9507		
Nonproduction Costs-Estimated Cleanup Cost Liability-Chemical	6900.9508		
Nonproduction Costs-Estimated Cleanup Cost Liability-DERP-Closed	6900.9512		
Nonproduction Costs-Estimated Cleanup Cost Liability-DERP-ER	6900.9513		
Nonproduction Costs-Estimated Cleanup Cost Liability-DERP-FUDS	6900.9509		
Nonproduction Costs-Estimated Cleanup Cost Liability-DERP-Transferred	6900.9515		
Nonproduction Costs-Estimated Cleanup Cost Liability-Non-DERP-Active	6900.9518		
Nonproduction Costs-Estimated Cleanup Cost Liability-Non-DERP-Closure	6900.9517		
Nonproduction Costs-Estimated Cleanup Cost Liability-Non-DERP-	6900.9516		
Nonproduction Costs-Estimated Cleanup Cost Liability-Non-DERP-Other	6900.9501		
Nonproduction Costs-Estimated Cleanup Cost Liability-Other	6900.9505		
Nonproduction Costs-Estimated Cleanup Cost Liability-Other Ships	6900.9503		
Nonproduction Costs-Estimated Cleanup Cost Liability-Other Weapons	6900.9504		
Nonproduction Costs-Estimated Cleanup Cost Liability-Submarines	6900.9506		
Nonproduction Costs-Estimated Cleanup Cost Liability-Non-DERP-Biological	6900.9519		
Nonproduction Costs-Estimated Cleanup Cost Liability-Non-DERP-	6900.9520		
Gains on Disposition of Assets - Other	7110.1000		
Gains on Disposition of Assets - Other-Non-recoverable (Gains) Losses on Disposal of Excess Inventory	7110.0010		
Gains on Disposition of Assets - Other-Non-recoverable Gains and Losses-	7110.0020		
Gains on Disposition of Assets - Other-Other	7110.0030		
Gains on Disposition of Investments	7111.1000		
Gains on Disposition of Borrowings	7112.1000		
Unrealized Gains	7180.1000		
Other Gains	7190.1000		
Other Gains-Non-recoverable Gains and Losses	7190.0010		
Other Gains-Other	7190.0020		
Other Gains-Physical Inventory Gains/Losses	7190.0030		
Losses on Disposition of Assets - Other	7210.1000		
Losses on Disposition of Assets - Other-Material Returns, Estimated Repair and Exchange Costs (Supply Management Only)	7210.0010		
Losses on Disposition of Assets - Other-Nonrecoverable Base Closure	7210.0020		
Losses on Disposition of Assets - Other-Nonrecoverable Disposal of	7210.0030		
Losses on Disposition of Assets - Other-Other expense-Non-Supply	7210.0040		
Losses on Disposition of Assets - Other-WIP Activities	7210.0050		
Losses on Disposition of Assets - Other-Other Losses on Disposition of	7210.0060		
Losses on Disposition of Assets - Other-Other Losses on Disposition of	7210.0070		
Losses on Disposition of Investments	7211.1000		
Losses on Disposition of Borrowings	7212.1000		
Unrealized Losses	7280.1000		
Other Losses	7290.1000		

Standard Reporting Chart of Accounts
As of September 7, 2007

General Ledger Account Name	SFIS Account Number	OMB OOC	OMB Object Class Description
Other Losses-Excess/Obsolescence/Spoilage Losses	7290.0010		
Other Losses-Excess/Obsolescence/Spoilage Losses- Non-Supply	7290.0020		
Other Losses-Nonrecoverable Gains and Losses	7290.0030		
Other Losses-Non-Supply Only	7290.0040		
Other Losses-Other Inventory Losses	7290.0050		
Other Losses-Other Inventory Losses- Non-Supply Management	7290.0060		
Other Losses-Shrinkage/Deterioration Losses	7290.0070		
Other Losses-WIP-Excess	7290.0080		
Other Losses-WIP- Shrinkage	7290.0090		
Other Losses-Other Losses - Other	7290.0100		
Other Losses-WIP- Shrinkage	7290.0110		
Other Losses-BI	7290.0120		
Other Losses-Other Losses - Other	7290.0130		
Extraordinary Items	7300.1000		
Extraordinary Items-Liabilities Assumed- Used	7300.0010		
Extraordinary Items-Other	7300.0020		
Prior Period Adjustments Due to Corrections of Errors	7400.1000		
Prior Period Adjustments Due to Corrections of Errors - Non-Recoverable-	7400.0010		
Prior Period Adjustments Due to Corrections of Errors - Supply Activities	7400.0020		
Prior Period Adjustments Due to Corrections of Errors - Other	7400.0030		
Positive Prior Period Adjustment - Correction of Errors	7400.0040		
Negative Prior Period Adjustment - Correction of Errors	7400.0050		
Non-Recoverable-Deferred	7400.0060		
Negative Prior Period Adjustment - Correction of Errors - Other	7400.0070		
Supply Activities- PPA	7400.0080		
Prior Period Adjustments Due to Changes in Accounting Principles	7401.1000		
Prior Period Adjustments - Changes in Accounting Principles - Other	7401.0010		
Negative Prior Period Adjustment - Changes in Accounting Principles	7401.0020		
Positive Prior Period Adjustment - Changes in Accounting Principles	7401.0030		
Negative Prior Period Adjustment - Changes in Accounting Principles - Other	7401.0040		
Distributions of Income - Dividend	7500.1000		
Changes in Actuarial Liability	7600.1000		
Changes in Actuarial Liability-Personnel Compensation- Civilian-Full time	7600.0010		
Changes in Actuarial Liability-Personnel Compensation- Civilian-Other than	7600.0020		
Changes in Actuarial Liability-Personnel Compensation- Civilian-Other	7600.0030		
Changes in Actuarial Liability-Personnel Compensation- Civilian-Special personal services payments	7600.0040		
Changes in Actuarial Liability-Other	7600.0050		
Offset for Purchase of Capitalized Assets	8801.1000		
Purchases of Property, Plant, and Equipment	8802.1000		
Purchases of Inventory and Related Property	8803.1000		
Purchases of Assets, Other	8804.1000		