

# Reclamation Manual

Directives and Standards

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## STANDARD GENERAL LEDGER (SGL) BASIC 4-DIGIT CHART OF ACCOUNTS

1000	Assets
2000	Liabilities
3000	Net Position
4000	Budgetary
5000	Revenue and Other Financing Sources
6000	Expense
7000	Gains/Losses/Miscellaneous Items
9000	Agency-Specific Statistical And/Or Memorandum Data