

General Ledger Account Name	SFIS Account Number	Dr/Cr
Fund Balance with Treasury-Funds Collected	1010.0110	Debit
Fund Balance with Treasury-Funds Disbursed	1010.0120	Credit
Fund Balance with Treasury	1010.0130	Debit
Fund Balance with Treasury-Funds Collected - Undistributed	1010.0140	Debit
Fund Balance with Treasury-Funds Disbursed - Undistributed	1010.0150	Credit
Fund Balance with Treasury-DFI - Collections	1010.0310	Debit
Fund Balance with Treasury-DFI - Disbursements	1010.0320	Debit
Fund Balance with Treasury-Cash Transfers	1010.0350	Debit
Fund Balance with Treasury-Funds Collected-Seized	1010.0410	Debit
Fund Balance with Treasury-Funds Disbursed-Seized	1010.0420	Credit
Fund Balance with Treasury-Funds Collected-Vested	1010.0510	Debit
Fund Balance with Treasury-Funds Disbursed-Vested	1010.0520	Credit
Fund Balance with Treasury-Restorations	1010.0640	Debit
Fund Balance with Treasury-Sale of Property, Plant, and Equipment	1010.0650	Debit
Fund Balance with Treasury-Suspense	1010.0660	Debit
Fund Balance with Treasury-Warrant	1010.0670	Debit
Fund Balance with Treasury-Child Transfer	1010.0680	Debit
Fund Balance with Treasury-Funds Collected - General Fund of Treasury	1010.0710	Debit
Fund Balance with Treasury-Funds Disbursed - General Fund of Treasury	1010.0720	Debit
Fund Balance with Treasury-General Fund of Treasury	1010.0730	Debit
Fund Balance With Treasury - Receipt Accounts	1010.0810	Debit
Fund Balance With Treasury - Foreign Governments	1010.0820	Debit
Fund Balance with Treasury - Fiduciary - Collections	1010.0910	Debit
Fund Balance with Treasury - Fiduciary - Interest Revenue	1010.0911	Debit
Fund Balance with Treasury - Fiduciary - Distribution	1010.0920	Debit
Fund Balance with Treasury - Fiduciary	1010.0930	Debit
Fund Balance With Treasury	1010.9000	Debit
Fund Balance with Treasury Under a Continuing Resolution-Child Transfer	1090.0680	Debit
Fund Balance With Treasury Under a Continuing Resolution	1090.9000	Debit
Undeposited Collections	1110.9000	Debit
Imprest Funds	1120.9000	Debit
U.S. Debit Card Funds	1125.9000	Debit
Funds Held by the Public	1130.9000	Debit
Other Cash	1190.9000	Debit
International Monetary Fund Assets - Reserve Position	1193.9000	Debit
Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	1194.9000	Debit
Other Monetary Assets	1195.9000	Debit
Foreign Currency	1200.9000	Debit
Accounts Receivable-Vendor Overpayment-Capitalized Purchase	1310.0100	Debit
Accounts Receivable-Vendor Overpayment	1310.0200	Debit
Accounts Receivable-Undistributed Collections-Appropriation Level	1310.0910	Debit
Accounts Receivable-Undistributed Collections-Component Level	1310.0920	Debit
Accounts Receivable-Undistributed Collections-Business Area Level	1310.0930	Debit
Accounts Receivable-Undistributed Collections-Installation Level	1310.0940	Debit
Accounts Receivable	1310.9000	Debit
Allowance for Loss on Accounts Receivable	1319.9000	Credit
Employment Benefit Contributions Receivable	1320.9000	Debit
Taxes Receivable	1325.9000	Debit
Allowance for Loss on Taxes Receivable	1329.9000	Credit
Receivable for Transfers of Currently Invested Balances	1330.9000	Debit
Expenditure Transfers Receivable	1335.9000	Debit
Interest Receivable - Not Otherwise Classified -Interest Purchased	1340.0100	Debit
Interest Receivable - Not Otherwise Classified	1340.9000	Debit
Interest Receivable - Loans -Military Housing Privatization Initiative (MHPI)	1341.8100	Debit
Interest Receivable - Loans -Armament Retooling and Manufacturing Support (ARMS)	1341.8200	Debit

DoD Reporting Chart of Accounts
Fiscal Year 2011

Effective October 1, 2010

Interest Receivable - Loans -Foreign Military Loan Liquidating Account-DL Pre-FY1992	1341.8410	Debit
Interest Receivable - Loans -Military Debt Reduction Financing Account DL Post FY1991	1341.8510	Debit
Interest Receivable - Loans	1341.9000	Debit
Interest Receivable - Investments	1342.9000	Debit
Interest Receivable - Taxes	1343.9000	Debit
Allowance for Loss on Interest Receivable- Loans-Military Housing Privatization Initiative (MHPI)	1345.8100	Credit
Allowance for Loss on Interest Receivable- Loans -Armament Retooling and Manufacturing Support (ARMS)	1345.8200	Credit
Allowance for Loss on Interest Receivable- Loans -Foreign Military Loan Liquidating Account-DL Pre-FY1992	1345.8410	Credit
Allowance for Loss on Interest Receivable- Loans -Military Debt Reduction Financing Account DL Post FY1991	1345.8510	Credit
Allowance for Loss on Interest Receivable - Loans	1345.9000	Credit
Allowance for Loss on Interest Receivable - Investments	1346.9000	Credit
Allowance for Loss on Interest Receivable - Not Otherwise Classified	1347.9000	Credit
Allowance for Loss on Interest Receivable - Taxes	1348.9000	Credit
Loans Receivable-Non Credit Reform Purchase	1350.0100	Debit
Loans Receivable-Military Housing Privatization Initiative (MHPI)	1350.8100	Debit
Loans Receivable-Armament Retooling and Manufacturing Support (ARMS)	1350.8200	Debit
Loans Receivable-Foreign Military Loan Liquidating Account-DL Pre-FY1992	1350.8410	Debit
Loans Receivable-Military Debt Reduction Financing Account DL Post FY1991	1350.8510	Debit
Loans Receivable	1350.9000	Debit
Capitalized Loan Interest Receivable - Non-Credit Reform	1351.9000	Debit
Allowance for Loss on Loans Receivable-Military Housing Privatization Initiative (MHPI)	1359.8100	Credit
Allowance for Loss on Loans Receivable-Armament Retooling and Manufacturing Support (ARMS)	1359.8200	Credit
Allowance for Loss on Loans Receivable-Foreign Military Loan Liquidating Account-DL Pre-FY1992	1359.8410	Credit
Allowance for Loss on Loans Receivable-Military Debt Reduction Financing Account DL Post FY1991	1359.8510	Credit
Allowance for Loss on Loans Receivable	1359.9000	Credit
Penalties and Fines Receivable - Not Otherwise Classified	1360.9000	Debit
Allowance for Loss on Penalties and Fines Receivable - Loans -Military Housing Privatization Initiative (MHPI)	1361.8100	Debit
Allowance for Loss on Penalties and Fines Receivable - Loans-Armament Retooling and Manufacturing Support (ARMS)	1361.8200	Debit
Allowance for Loss on Penalties and Fines Receivable - Loans -Foreign Military Loan Liquidating Account-DL Pre-FY1992	1361.8410	Debit
Allowance for Loss on Penalties and Fines Receivable - Loans-Military Debt Reduction Financing Account DL Post FY1991	1361.8510	Debit
Penalties and Fines Receivable - Loans	1361.9000	Debit
Penalties and Fines Receivable - Taxes	1363.9000	Debit
Allowance for Loss on Penalties and Fines Receivable - Loans-Military Housing	1365.8100	Credit
Allowance for Loss on Penalties and Fines Receivable - Loans-Loans Program	1365.8200	Credit
Allowance for Loss on Penalties and Fines Receivable - Loans-MMLLA-DL Pre FY1992	1365.8410	Credit
Allowance for Loss on Penalties and Fines Receivable - Loans-MDRFA-DL Post FY1991	1365.8510	Credit
Allowance for Loss on Penalties and Fines Receivable - Loans	1365.9000	Credit

DoD Reporting Chart of Accounts
Fiscal Year 2011

Effective October 1, 2010

Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	1367.9000	Debit
Allowance for Loss on Penalties and Fines Receivable - Taxes	1368.9000	Debit
Administrative Fees Receivable - Not Otherwise Classified	1370.9000	Debit
Administrative Fees Receivable - Loans	1371.9000	Debit
Administrative Fees Receivable - Taxes	1373.9000	Debit
Allowance for Loss on Administrative Fees Receivable - Loans	1375.9000	Credit
Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	1377.9000	Credit
Allowance for Loss on Administrative Fees Receivable - Taxes	1378.9000	Credit
Loans Receivable - Troubled Assets Relief Program	1380.9000	Debit
Interest Receivable - Loans - Troubled Assets Relief Program	1381.9000	Debit
Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	1385.9000	Credit
Allowance for Subsidy - Loans - Troubled Assets Relief Program	1389.9000	Credit
Allowance for Subsidry-Military Housing Privatization Initiative (MHPI)	1399.8100	Credit
Allowance for Subsidry-Armament Retooling and Manufacturing Support (ARMS)	1399.8200	Credit
Allowance for Subsidry -Foreign Military Loan Liquidating Account-DL Pre-FY1992	1399.8410	Credit
Allowance for Subsidry -Military Debt Reduction Financing Account - DL Post FY1991	1399.8510	Credit
Allowance for Subsidry	1399.9000	Credit
Advances and Prepayments-Outstanding Contract Financing Payments	1410.0200	Debit
Advances and Prepayments-Nonrecoverable/Deferred Military Personnel Reimbursement/Applied Cost	1410.0300	Debit
Advances and Prepayments - on behalf of Foreign Governments	1410.0400	Debit
Advances and Prepayments	1410.9000	Debit
Operating Materials and Supplies Held for Use	1511.9000	Debit
Operating Materials and Supplies Held in Reserve for Future Use	1512.9000	Debit
Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	1513.9000	Debit
Operating Materials and Supplies Held for Repair	1514.9000	Debit
Operating Materials and Supplies - Allowance -Excess, Obsolete and Unserviceable	1519.0100	Debit
Operating Materials and Supplies - Allowance -Held for Repair	1519.0200	Debit
Operating Materials and Supplies - Allowance -Held for Use	1519.0300	Debit
Operating Materials and Supplies - Allowance	1519.9000	Debit
Inventory Purchased for Resale -Inventory In-Transit	1521.0100	Debit
Inventory Purchased for Resale -Inventory In-Transit LAC	1521.0800	Debit
Inventory Purchased for Resale - LAC	1521.0900	Debit
Inventory Purchased for Resale	1521.9000	Debit
Inventory Held in Reserve for Future Sale-War Reserve	1522.0100	Debit
Inventory Held in Reserve for Future Sale - LAC	1522.0900	Debit
Inventory Held in Reserve for Future Sale	1522.9000	Debit
Inventory Held for Repair -Inventory In-Transit	1523.0100	Debit
Inventory Held for Repair - LAC - Inventory in Transit	1523.0800	Debit
Inventory Held for Repair - LAC	1523.0900	Debit
Inventory Held for Repair	1523.9000	Debit
Inventory - Excess, Obsolete, and Unserviceable - LAC	1524.0900	Debit
Inventory - Excess, Obsolete, and Unserviceable	1524.9000	Debit
Inventory - Raw Materials-Inventory In-Transit	1525.0100	Debit
Inventory - Raw Materials - LAC - In-Transit	1525.0800	Debit
Inventory - Raw Materials - LAC	1525.0900	Debit
Inventory - Raw Materials	1525.9000	Debit
Inventory - Work-in-Process-Work For Activity Retention	1526.0100	Debit
Inventory - Work-in-Process - LAC	1526.0900	Debit
Inventory - Work-in-Process	1526.9000	Debit
Inventory - Finished Goods-Inventory In-Transit	1527.0100	Debit

DoD Reporting Chart of Accounts
Fiscal Year 2011

Effective October 1, 2010

Inventory - Finished Goods - LAC - Inventory In Transit	1527.0800	Debit
Inventory - Finished Goods - LAC	1527.0900	Debit
Inventory - Finished Goods	1527.9000	Debit
Inventory - Allowance- MAC - Excess, Obsolete and Unserviceable	1529.0120	Credit
Inventory - Allowance - MAC - Held for Repair	1529.0140	Credit
Inventory - Allowance-Available and Purchased for Resale	1529.0810	Credit
Inventory - Allowance-Excess, Obsolete and Unserviceable	1529.0820	Credit
Inventory - Allowance-Finished Goods	1529.0830	Credit
Inventory - Allowance-Held for Repair	1529.0840	Credit
Inventory - Allowance-Held for Reserve for Future Sale	1529.0850	Credit
Inventory - Allowance-Raw Material	1529.0860	Credit
Inventory - Allowance-Work in Progress	1529.0870	Credit
Inventory - Allowance-Customer Returns- Credit Granted	1529.0880	Credit
Inventory - Allowance-Customer Returns without Credit	1529.0890	Credit
Inventory - Allowance-Depot Level Repairable (DLR) Exchange Credit	1529.0900	Credit
Inventory - Allowance-Material Returns, Estimated Repair and Exchange Cost (Supply Management Only)	1529.0910	Credit
Inventory - Allowance-Available and Purchased for Resale-Purchased at Cost	1529.0920	Credit
Inventory - Allowance	1529.9000	Credit
Seized Monetary Instruments	1531.9000	Debit
Seized Cash Deposited	1532.9000	Debit
Forfeited Property Held for Sale	1541.9000	Debit
Forfeited Property Held for Donation or Use	1542.9000	Debit
Forfeited Property - Allowance	1549.9000	Debit
Foreclosed Property - Military Housing	1551.8100	Debit
Foreclosed Property - FMLLA - GL Pre FY 1992	1551.8430	Debit
Foreclosed Property - FMLLA - GL Pre FY 1992 PY	1551.8440	Debit
Foreclosed Property	1551.9000	Debit
Foreclosed Property - Allowance - Military Housing	1559.8100	Credit
Foreclosed Property - Allowance - FMLLA - GL Pre FY 1992	1559.8430	Credit
Foreclosed Property - Allowance - FMLLA - GL Pre FY 1992 PY	1559.8440	Credit
Foreclosed Property - Allowance	1559.9000	Credit
Commodities Held Under Price Support and Stabilization Support Programs	1561.9000	Debit
Commodities - Allowance	1569.9000	Debit
Stockpile Materials Held in Reserve	1571.9000	Debit
Stockpile Materials Held for Sale	1572.9000	Debit
Other Related Property	1591.9000	Debit
Other Related Property - Allowance	1599.9000	Debit
Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt -Marketable	1610.0100	Debit
Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	1610.0400	Debit
Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	1610.9000	Debit
Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt -Marketable	1611.0100	Debit
Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	1611.0400	Debit
Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	1611.9000	Debit
Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt -Marketable	1612.0100	Debit
Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	1612.0400	Debit
Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	1612.9000	Debit

DoD Reporting Chart of Accounts
Fiscal Year 2011

Effective October 1, 2010

Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt-Marketable-Discount	1613.0200	Debit
Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt-Marketable-Premium	1613.0300	Debit
Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt-Non-Marketable Market Based	1613.0400	Debit
Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt-Non-Marketable Market Based- Discount	1613.0500	Debit
Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt-Non-Marketable Market Based- Premium	1613.0600	Debit
Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	1613.9000	Debit
Market Adjustment - Investments-Non-Marketable Market Based	1618.0400	Debit
Market Adjustment - Investments	1618.9000	Debit
Investments in Securities Other Than the Bureau of the Public Debt Securities - Non-Marketable Market Based	1620.0400	Debit
Investments in Securities Other Than the Bureau of the Public Debt Securities	1620.9000	Debit
Discount on Securities Other Than the Bureau of the Public Debt Securities - Non-Marketable Market Based	1621.0400	Debit
Discount on Securities Other Than the Bureau of the Public Debt Securities	1621.9000	Debit
Premium on Securities Other Than the Bureau of the Public Debt Securities - Non-Marketable Market Based	1622.0400	Debit
Premium on Securities Other Than the Bureau of the Public Debt Securities	1622.9000	Debit
Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities -Non-Marketable Market Based	1623.0400	Debit
Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	1623.9000	Debit
Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	1630.9000	Debit
Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	1631.9000	Debit
Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	1633.9000	Debit
Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	1638.9000	Debit
Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	1639.9000	Credit
Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	1642.9000	Debit
Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	1643.9000	Credit
Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	1644.9000	Debit
Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	1645.9000	Credit
Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	1646.9000	Credit
Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	1647.9000	Debit
Preferred Stock in Federal Government Sponsored Enterprise	1650.9000	Debit
Market Adjustment - Preferred Stock in Federal Government Sponsored Enterprise	1651.9000	Debit
Common Stock Warrants in Federal Government Sponsored Enterprise	1652.9000	Debit
Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	1653.9000	Debit
Beneficial Interest in Trust	1660.9000	Debit

DoD Reporting Chart of Accounts
Fiscal Year 2011

Effective October 1, 2010

Market Adjustment - Beneficial Interest in Trust	1661.9000	Debit
Other Investments -Marketable	1690.0100	Credit
Other Investments -MHPI- Limited Partnership	1690.0700	Credit
Other Investments	1690.9000	Credit
Land and Land Rights-Land	1711.0100	Debit
Land and Land Rights-Land Rights	1711.0200	Credit
Land and Land Rights	1711.9000	Debit
Improvements to Land	1712.9000	Debit
Accumulated Depreciation on Improvements to Land	1719.9000	Credit
Construction-in-Progress-Land	1720.0100	Credit
Construction-in-Progress-Facilities	1720.0200	Debit
Construction-in-Progress-Military Equipment - WIP	1720.0300	Debit
Construction-in-Progress-General Equipment - WIP	1720.0400	Debit
Construction-in-Progress-CY Transfers	1720.0500	Credit
Construction-in-Progress	1720.9000	Credit
Buildings, Improvements, and Renovations	1730.9000	Credit
Accumulated Depreciation on Buildings, Improvements, and Renovations	1739.9000	Credit
Other Structures and Facilities	1740.9000	Debit
Accumulated Depreciation on Other Structures and Facilities	1749.9000	Credit
Equipment-Military Equipment	1750.1000	Debit
Equipment	1750.9000	Debit
Accumulated Depreciation on Equipment-Military Equipment	1759.1000	Credit
Accumulated Depreciation on Equipment	1759.9000	Credit
Assets Under Capital Lease -Land and Buildings	1810.0100	Debit
Assets Under Capital Lease -Machinery and Equipment	1810.0200	Debit
Assets Under Capital Lease	1810.9000	Debit
Accumulated Depreciation on Assets Under Capital Lease - Land and Buildings	1819.0100	Credit
Accumulated Depreciation on Assets Under Capital Lease - Machinery and Equipment	1819.0200	Credit
Accumulated Depreciation on Assets Under Capital Lease	1819.9000	Debit
Leasehold Improvements-Personal Property	1820.0100	Credit
Leasehold Improvements-Facilities	1820.0200	Credit
Leasehold Improvements	1820.9000	Debit
Accumulated Amortization on Leasehold Improvements-Personal Property	1829.0100	Credit
Accumulated Amortization on Leasehold Improvements-Facilities	1829.0200	Credit
Accumulated Amortization on Leasehold Improvements	1829.9000	Credit
Internal-Use Software	1830.9000	Debit
Internal-Use Software in Development	1832.9000	Credit
Accumulated Amortization on Internal-Use Software	1839.9000	Credit
Other Natural Resources	1840.9000	Debit
Allowance for Depletion	1849.9000	Credit
Other General Property, Plant, and Equipment	1890.9000	Debit
Accumulated Depreciation on Other General Property, Plant, and Equipment	1899.9000	Credit
Receivable From Appropriations	1921.9000	Debit
Contingent Receivable for Capital Transfers	1923.9000	Debit
Capital Transfers Receivable	1925.9000	Debit
Other Assets-Contract Financing Payments	1990.0100	Debit
Other Assets	1990.9000	Debit
Accounts Payable-Invested Capital Used	2110.0100	Credit
Accounts Payable-Unprocessed Disbursements	2110.0200	Credit
Accounts Payable-Judgment Fund- CDA	2110.0300	Credit
Accounts Payable-Judgment Fund- No Fear	2110.0400	Credit
Accounts Payable-Undistributed Disbursements-Appropriation Level	2110.2100	Credit
Accounts Payable-Undistributed Disbursements-Component Level	2110.2200	Credit
Accounts Payable-Undistributed Disbursements-Business Area Level	2110.2300	Credit
Accounts Payable-Undistributed Disbursements-Installation Level	2110.2400	Credit

DoD Reporting Chart of Accounts
Fiscal Year 2011

Effective October 1, 2010

Accounts Payable	2110.9000	Credit
Accounts Payable for Federal Government Sponsored Enterprise	2112.9000	Credit
Disbursements in Transit	2120.9000	Credit
Contract Holdbacks	2130.9000	Credit
Accrued Interest Payable-Not Otherwise Classified-A/P	2140.0100	Credit
Accrued Interest Payable-Not Otherwise Classified-PPAI	2140.0200	Credit
Accrued Interest Payable - Not Otherwise Classified	2140.9000	Credit
Accrued Interest Payable - Debt	2141.9000	Credit
Payable for Transfers of Currently Invested Balances	2150.9000	Credit
Expenditure Transfers Payable-A/P	2155.0100	Credit
Expenditure Transfers Payable	2155.9000	Credit
Entitlement Benefits Due and Payable	2160.9000	Credit
Subsidy Payable to the Financing Account	2170.9000	Credit
Loan Guarantee Liability	2180.9000	Credit
Other Liabilities with Related Budgetary Obligations - Accrued Liabilities- Judgment Fund- CDA	2190.0100	Credit
Other Liabilities with Related Budgetary Obligations - Reestimate Subsidy	2190.0400	Credit
Other Liabilities with Related Budgetary Obligations - IBNR	2190.0500	Credit
Other Liabilities with Related Budgetary Obligations - Temporary Early Retirement	2190.0600	Credit
Other Liabilities With Related Budgetary Obligations	2190.9000	Credit
Employee Health Care Liability Incurred but Not Reported	2191.9000	Credit
Accrued Funded Payroll and Leave-Accrued Annual Leave	2210.0100	Credit
Accrued Funded Payroll and Leave-Salaries and Wages	2210.0200	Credit
Accrued Funded Payroll and Leave	2210.9000	Credit
Withholdings Payable	2211.9000	Credit
Employer Contributions and Payroll Taxes Payable-Health Benefits	2213.0100	Credit
Employer Contributions and Payroll Taxes Payable-Life Insurance	2213.0200	Credit
Employer Contributions and Payroll Taxes Payable-Retirement	2213.0300	Credit
Employer Contributions and Payroll Taxes Payable-VSIP	2213.0400	Credit
Employer Contributions and Payroll Taxes Payable	2213.9000	Credit
Other Post-Employment Benefits Due and Payable-Unemployment	2215.0100	Credit
Other Post Employment Benefits Due and Payable	2215.9000	Credit
Pension Benefits Due and Payable to Beneficiaries	2216.9000	Credit
Benefit Premiums Payable to Carriers	2217.9000	Credit
Life Insurance Benefits Due and Payable to Beneficiaries	2218.9000	Credit
Unfunded Leave-Annual Leave	2220.0100	Credit
Unfunded Leave	2220.9000	Credit
Unfunded FECA Liability	2225.9000	Credit
Other Unfunded Employment Related Liability-Unemployment	2290.0100	Credit
Other Unfunded Employment Related Liability	2290.9000	Credit
Liability for Advances and Prepayments-Disbursing Officer Cash	2310.0100	Credit
Liability for Advances and Prepayments - Progress Billings	2310.0400	Credit
Liability for Advances and Prepayments	2310.9000	Credit
Other Deferred Revenue	2320.9000	Credit
Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections	2400.9000	Credit
Principal Payable to the Bureau of the Public Debt	2510.9000	Credit
Capitalized Loan Interest Payable - Non-Credit Reform	2511.9000	Credit
Principal Payable to the Federal Financing Bank	2520.9000	Credit
Securities Issued by Federal Agencies Under General and Special Financing Authority	2530.9000	Credit
Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	2531.9000	Debit
Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	2532.9000	Credit
Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	2533.9000	Debit

Participation Certificates	2540.9000	Credit
Other Debt	2590.9000	Credit
Actuarial Pension Liability-Medicare	2610.0100	Credit
Actuarial Pension Liability-Pension	2610.0200	Credit
Actuarial Pension Liability	2610.9000	Credit
Actuarial Health Insurance Liability-DHP	2620.0100	Credit
Actuarial Health Insurance Liability-Medicare	2620.0200	Credit
Actuarial Health Insurance Liability	2620.9000	Credit
Actuarial Life Insurance Liability	2630.9000	Credit
Actuarial FECA Liability-FECA	2650.0100	Credit
Actuarial FECA Liability	2650.9000	Credit
Actuarial Liabilities for Federal Insurance and Guarantee Programs	2660.9000	Credit
Actuarial Liabilities for Treasury-Managed Benefit Programs	2670.9000	Credit
Other Actuarial Liabilities-DoD EBF	2690.0100	Credit
Other Actuarial Liabilities-Medicare	2690.0200	Credit
Other Actuarial Liabilities-VSITF	2690.0300	Credit
Other Actuarial Liabilities	2690.9000	Credit
Prior Liens Outstanding on Acquired Collateral	2910.9000	Credit
Contingent Liabilities-Contract Financing Payments	2920.0100	Credit
Contingent Liabilities	2920.9000	Credit
Contingent Liabilities - Federal Government Sponsored Enterprise	2922.9000	Credit
Contingent Liability for Capital Transfers	2923.9000	Credit
Capital Lease Liability	2940.9000	Credit
Accounts Payable From Canceled Appropriations	2960.9000	Credit
Liability for Capital Transfers to the General Fund of the Treasury	2970.9000	Credit
Custodial Liability-A/R	2980.0100	Credit
Custodial Liability-S. Iraqi Seized	2980.0200	Credit
Custodial Liability-DFI	2980.0400	Credit
Custodial Liability	2980.9000	Credit
Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity - Disbursing Officer Cash	2985.0100	Credit
Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	2985.9000	Credit
Other Liabilities Without Related Budgetary Obligations -Conventional	2990.0100	Credit
Other Liabilities Without Related Budgetary Obligations -Excess	2990.0200	Credit
Other Liabilities Without Related Budgetary Obligations -Judgment Fund- CDA	2990.0300	Credit
Other Liabilities Without Related Budgetary Obligations -Judgment Fund- No FEAR	2990.0400	Credit
Other Liabilities Without Related Budgetary Obligations -ND PPE	2990.0500	Credit
Other Liabilities Without Related Budgetary Obligations -Temporary Early Retirement	2990.0600	Credit
Other Liabilities Without Related Budgetary Obligations - Seized Monetary Instruments	2990.0700	Credit
Other Liabilities Without Related Budgetary Obligations -Progress Billings	2990.0800	Credit
Other Liabilities Without Related Budgetary Obligations	2990.9000	Credit
Estimated Cleanup Cost Liability	2995.9000	Credit
Estimated Cleanup Cost Liability-OAEL Active Installations - Other	2995.9501	Credit
Estimated Cleanup Cost Liability-BRAC - Environmental Corrective Actions/Closure Requirements	2995.9502	Credit
Estimated Cleanup Cost Liability-EDWSP - Other Nuclear Powered Ships	2995.9503	Credit
Estimated Cleanup Cost Liability-EDWSP - Other National Defense Weapons Systems	2995.9504	Credit
Estimated Cleanup Cost Liability-EDWSP - Other	2995.9505	Credit
Estimated Cleanup Cost Liability-EDWSP - Nuclear Powered Submarines	2995.9506	Credit
Estimated Cleanup Cost Liability-BRAC-Other	2995.9507	Credit
Estimated Cleanup Cost Liability-Chem Weapons Disposal Program - Chemical Agent and Munitions Destruction	2995.9508	Credit

DoD Reporting Chart of Accounts
Fiscal Year 2011

Effective October 1, 2010

Estimated Cleanup Cost Liability-AERL-FUDS IRP & BD/DR	2995.9509	Credit
Estimated Cleanup Cost Liability-EDWSP - Nuclear Powered Aircraft Carriers	2995.9510	Credit
Estimated Cleanup Cost Liability-AERL-Active Installations -IRP&BD/DR	2995.9511	Credit
Estimated Cleanup Cost Liability-AERL-Active Installations - MMRP	2995.9512	Credit
Estimated Cleanup Cost Liability-BRAC - Installation Restoration Program	2995.9513	Credit
Estimated Cleanup Cost Liability-BRAC - MMRP	2995.9514	Credit
Estimated Cleanup Cost Liability-AERL-FUDS MMRP	2995.9515	Credit
Estimated Cleanup Cost Liability-OAEL Active Installations Non-BRAC- Environmental Corrective Actions	2995.9516	Credit
Estimated Cleanup Cost Liability-OAEL Active Installations Non-BRAC - Environmental Closure Requirements	2995.9517	Credit
Estimated Cleanup Cost Liability-OAEL Active Installations Non BRAC - Environmental Response at OPS Ranges	2995.9518	Credit
Estimated Cleanup Cost Liability-Non-DERP-Biological	2995.9519	Credit
Estimated Cleanup Cost Liability-Non-DERP-Radiological	2995.9520	Credit
Estimated Cleanup Cost Liability-OAEL Active Installations Non-BRAC- Asbestos	2995.9521	Credit
Estimated Cleanup Cost Liability-OAEL Active Installations Non-BRAC - Non- Military Equipment	2995.9522	Credit
Estimated Cleanup Cost Liability-BRAC - Asbestos	2995.9523	Credit
Estimated Cleanup Cost Liability-BRAC - Non-Military Equipment	2995.9524	Credit
Estimated Cleanup Cost Liability-EDWSP - Non-Nuclear Powered Equipment	2995.9525	Credit
Estimated Cleanup Cost Liability-Chem Weapons Disposal Program - CADM Assembled Chemical Weapons Assesment (ACWA)	2995.9526	Credit
Estimated Cleanup Cost Liability-Chem Weapons Disposal Program - Other	2995.9527	Credit
Estimated Cleanup Cost Liability-EDWSP - Nuclear Powered Military Equipment/Spent Nuclear Fuel	2995.9528	Credit
Unexpended Appropriations - Cumulative	3100.9000	Credit
Unexpended Appropriations - Appropriations Received	3101.9000	Credit
Unexpended Appropriations - Transfers-In-Warrant	3102.0100	Credit
Unexpended Appropriations - Transfers-In-Transfers	3102.0200	Credit
Unexpended Appropriations - Transfers-In	3102.9000	Credit
Unexpended Appropriations - Transfers-Out-Warrant	3103.0100	Debit
Unexpended Appropriations - Transfers-Out-Transfers	3103.0200	Credit
Unexpended Appropriations - Transfers-Out	3103.9000	Credit
Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	3105.9000	Debit
Unexpended Appropriations - Adjustments	3106.9000	Debit
Unexpended Appropriations - Used	3107.9000	Credit
Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	3108.9000	Credit
Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	3109.9000	Credit
Cumulative Results of Operations-Deferred AOR	3310.0100	Credit
Cumulative Results of Operations-Invested Capital-Assets Capitalized	3310.0200	Credit
Cumulative Results of Operations-Invested Capital-Fund (Cash) Assets	3310.0300	Credit
Cumulative Results of Operations-Invested Capital-Liabilities Assumed	3310.0400	Credit
Cumulative Results of Operations - Transfers In	3310.0500	Credit
Cumulative Results of Operations - Transfers Out	3310.0600	Credit
Cumulative Results of Operations - Non Recoverable Depreciation, Amortization, other Adjustments	3310.0700	Credit
Cumulative Results of Operations	3310.9000	Credit
Fiduciary Net Assets	3400.9000	Credit
Contributions to Fiduciary Net Assets	3410.9000	Credit
Withdrawals or Distributions of Fiduciary Net Assets	3420.9000	Credit

DoD Reporting Chart of Accounts
Fiscal Year 2011

Effective October 1, 2010

Estimated Indefinite Contract Authority	4032.9000	Debit
Anticipated Adjustments to Contract Authority	4034.9000	Credit
Estimated Indefinite Borrowing Authority	4042.9000	Debit
Anticipated Reductions to Borrowing Authority	4044.9000	Credit
Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	4047.9000	Credit
Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	4048.9000	Credit
Anticipated Collections From Non-Federal Sources	4060.9000	Debit
Anticipated Collections From Federal Sources	4070.9000	Debit
Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	4081.9000	Credit
Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	4082.9000	Credit
Transfers - Current-Year Authority - Receivable - Transferred	4083.9000	Credit
Debt Liquidation Appropriations	4111.9000	Debit
Liquidation of Deficiency - Appropriations	4112.9000	Debit
Appropriated Trust or Special Fund Receipts - PBAS Appropriation Level Authority	4114.0100	Debit
Appropriated Trust or Special Fund Receipts	4114.9000	Debit
Loan Subsidry Appropriation	4115.9000	Debit
Loan Administrative Expense Appropriation	4117.9000	Debit
Reestimated Loan Subsidry Appropriation	4118.9000	Debit
Other Appropriations Realized - PBAS - Appropriation Level Authority	4119.0100	Debit
Other Appropriations Realized - 4550 Internal Distribution Received	4119.0120	Debit
Other Appropriations Realized - 4550 Undistributed Internal Distribution	4119.0130	Debit
Other Appropriations Realized - Appropriated in Conference O&M 1002 Only	4119.0200	Debit
Other Appropriations Realized - Appropriated in Conference O&M 1002 Only / 4580 Internal Funds Distribution Offset fo KC and KU	4119.0210	Debit
Other Appropriations Realized - Undistributed Authority-Undistributed Unobligated Balance	4119.0600	Debit
Other Appropriations Realized	4119.9000	Debit
Appropriations Anticipated - Indefinite	4120.9000	Debit
Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	4121.9000	Debit
Authority Adjusted for Interest on the Bureau of the Public Debt Securities	4122.9000	Debit
Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	4123.9000	Debit
Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	4124.9000	Credit
Loan Modification Adjustment Transfer Appropriation	4125.9000	Debit
Amounts Appropriated From Specific Invested TAFS - Receivable	4126.9000	Debit
Amounts Appropriated From Specific Invested TAFS - Payable	4127.9000	Credit
Amounts Appropriated From Specific Invested TAFS - Transfers-In	4128.9000	Debit
Amounts Appropriated From Specific Invested TAFS - Transfers-Out	4129.9000	Credit
Appropriation To Liquidate Contract Authority Withdrawn	4130.9000	Credit
Current-Year Contract Authority Realized	4131.9000	Debit
Substitution of Contract Authority	4132.9000	Credit
Decreases to Indefinite Contract Authority	4133.9000	Credit
Contract Authority Withdrawn	4134.9000	Credit
Contract Authority Liquidated	4135.9000	Credit
Contract Authority To Be Liquidated by Trust Funds	4136.9000	Credit
Transfers of Contract Authority	4137.9000	Debit
Appropriation To Liquidate Contract Authority	4138.9000	Debit
Contract Authority Carried Forward	4139.9000	Debit
Substitution of Borrowing Authority	4140.9000	Credit
Current-Year Borrowing Authority Realized	4141.9000	Debit

Current-Year Decreases to Indefinite Borrowing Authority Realized	4143.9000	Credit
Borrowing Authority Withdrawn	4144.9000	Credit
Borrowing Authority Converted to Cash	4145.9000	Credit
Actual Repayments of Debt, Current-Year Authority	4146.9000	Credit
Actual Repayments of Debt, Prior-Year Balances	4147.9000	Credit
Resources Realized From Borrowing Authority	4148.9000	Debit
Borrowing Authority Carried Forward	4149.9000	Debit
Reappropriations	4150.9000	Debit
Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	4151.9000	Credit
Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	4152.9000	Credit
Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	4157.9000	Debit
Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	4158.9000	Debit
Anticipated Transfers - Current-Year Authority	4160.9000	Debit
Allocations of Authority - Anticipated From Invested Balances	4165.9000	Debit
Allocations of Realized Authority - To Be Transferred From Invested Balances	4166.9000	Debit
Allocations of Realized Authority - Transferred From Invested Balances	4167.9000	Debit
Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	4168.9000	Debit
Transfers - Current-Year Authority - PBAS - Appropriation Level Authority	4170.0100	Debit
Transfers - Current-Year Authority - Undistributed Authority-Undistributed Unobligated Balance	4170.0600	Debit
Transfers - Current-Year Authority	4170.9000	Debit
Nonallocation Transfers of Invested Balances - Receivable	4171.9000	Debit
Nonallocation Transfers of Invested Balances - Payable	4172.9000	Credit
Nonallocation Transfers of Invested Balances - Transferred	4173.9000	Debit
Allocation Transfers of Current-Year Authority for Noninvested Accounts - PBAS - Appropriation Level Authority	4175.0100	Debit
Allocation Transfers of Current-Year Authority for Noninvested Accounts	4175.9000	Debit
Allocation Transfers of Prior-Year Balances - PBAS - Appropriation Level Authority	4176.0100	Debit
Allocation Transfers of Prior-Year Balances - Undistributed Authority-Undistributed Unobligated Balance	4176.0600	Debit
Allocation Transfers of Prior-Year Balances	4176.9000	Debit
Anticipated Transfers - Prior-Year Balances	4180.9000	Debit
Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	4183.9000	Debit
Transfers - Prior-Year Balances - PBAS - Appropriation Level Authority	4190.0100	Debit
Transfers - Prior-Year Balances - Undistributed Authority-Undistributed Unobligated Balance	4190.0600	Debit
Transfers - Prior-Year Balances	4190.9000	Debit
Balance Transfers - Extension of Availability Other Than Reappropriations - PBAS - Appropriation Level Authority	4191.0100	Debit
Balance Transfers - Extension of Availability Other Than Reappropriations	4191.9000	Debit
Balance Transfers - Unexpired to Expired	4192.9000	Debit
Balance Transfers - Unobligated Balances - Legislative Change of Purpose	4193.9000	Debit
Transfer of Obligated Balances	4195.9000	Debit
Transfer of Expired Expenditure Transfers - Receivable	4199.9000	Debit
Total Actual Resources - Cancelled Appropriation BFY	4201.4350	Debit
Total Actual Resources - Collected	4201.9000	Debit
Adjustment to Total Resources - Disposition of Canceled Payables	4208.9000	Debit
Anticipated Reimbursements and Other Income	4210.9000	Debit
Liquidation of Deficiency - Offsetting Collections	4212.9000	Debit
Anticipated Appropriation Trust Fund Expenditure Transfers	4215.9000	Debit

DoD Reporting Chart of Accounts
Fiscal Year 2011

Effective October 1, 2010

Unfilled Customer Orders Without Advance	4221.9000	Debit
Unfilled Customer Orders With Advance	4222.9000	Debit
Appropriation Trust Fund Expenditure Transfers - Receivable	4225.9000	Debit
Unfilled Customer Orders Without Advance - Transferred	4230.9000	Debit
Unfilled Customer Orders With Advance - Transferred	4231.9000	Credit
Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	4232.9000	Debit
Reimbursements and Other Income Earned - Receivable - Transferred	4233.9000	Debit
Other Federal Receivables - Transferred	4234.9000	Debit
Reimbursements and Other Income Earned - Receivable - Undistributed	4251.0700	Debit
Reimbursements and Other Income Earned - Receivable	4251.9000	Debit
Reimbursements and Other Income Earned - Collected - Undistributed	4252.0700	Debit
Reimbursements and Other Income Earned - Collected	4252.9000	Debit
Reimbursements and Other Income Earned - Collected - Col B and C 1002 Reimb only	4252.9901	Debit
Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	4253.9000	Debit
Appropriation Trust Fund Expenditure Transfers - Collected	4255.9000	Debit
Actual Collections of "governmental-type" Fees	4260.9000	Debit
Actual Collections of Business-Type Fees	4261.9000	Debit
Actual Collections of Loan Principal	4262.9000	Debit
Actual Collections of Loan Interest	4263.9000	Debit
Actual Collections of Rent	4264.9000	Debit
Actual Collections From Sale of Foreclosed Property	4265.9000	Debit
Other Actual Business-Type Collections From Non-Federal Sources - Distributed Offsetting Receipts	4266.0500	Debit
Other Actual Business-Type Collections From Non-Federal Sources - Undistributed	4266.0700	Debit
Other Actual Business-Type Collections From Non-Federal Sources	4266.9000	Debit
Other Actual "governmental-type" Collections From Non-Federal Sources	4267.9000	Debit
Actual Program Fund Subsidy Collected	4271.9000	Debit
Interest Collected From Treasury	4273.9000	Debit
Actual Collections From Liquidating Fund	4275.9000	Debit
Actual Collections From Financing Fund	4276.9000	Debit
Other Actual Collections - Federal	4277.9000	Debit
Interest Receivable From Treasury	4283.9000	Debit
Receivable From the Liquidating Fund	4285.9000	Debit
Receivable From the Financing Fund	4286.9000	Debit
Other Federal Receivables	4287.9000	Debit
Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	4290.9000	Debit
Revaluation of Foreign Currency in the Exchange Stabilization Fund	4295.9000	Debit
Anticipated Recoveries of Prior-Year Obligations	4310.9000	Debit
Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	4320.9000	Debit
Canceled Authority - Expired Authority	4350.4650	Credit
Canceled Authority - Undelivered Orders	4350.4800	Credit
Canceled Authority - Delivered Orders	4350.4900	Credit
Canceled Authority	4350.9000	Credit
Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	4351.9000	Credit
Cancellation of Appropriation From Unavailable Receipts	4355.9000	Credit
Cancellation of Appropriation From Invested Balances	4356.9000	Credit
Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	4357.9000	Credit
Offset to Appropriation Realized for Redemption of Treasury Securities	4370.9000	Credit
Temporary Reduction - New Budget Authority	4382.9000	Credit
Temporary Reduction - Prior-Year Balances	4383.9000	Credit
Temporary Reduction/Cancellation Returned by Appropriation	4384.9000	Credit
Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	4387.9000	Credit

DoD Reporting Chart of Accounts
Fiscal Year 2011

Effective October 1, 2010

Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	4388.9000	Credit
Reappropriations - Transfers-Out	4390.9000	Credit
Adjustments to Indefinite No-Year Authority	4391.9000	Credit
Permanent Reduction - New Budget Authority - PBAS - Appropriation Level Authority	4392.0100	Credit
Permanent Reduction - New Budget Authority - Undistributed Authority-Undistributed Unobligated Balance	4392.0600	Credit
Permanent Reduction - New Budget Authority	4392.9000	Credit
Permanent Reduction - Prior-Year Balances - PBAS - Appropriation Level Authority	4393.0100	Credit
Permanent Reduction - Prior-Year Balances	4393.9000	Credit
Receipts Unavailable for Obligation Upon Collection	4394.9000	Credit
Authority Unavailable for Obligation Pursuant to Public Law - Temporary - PBAS - Appropriation Level Authority	4395.0100	Credit
Authority Unavailable for Obligation Pursuant to Public Law - Temporary	4395.9000	Credit
Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	4396.9000	Credit
Receipts and Appropriations Temporarily Precluded From Obligation	4397.9000	Credit
Offsetting Collections Temporarily Precluded From Obligation	4398.9000	Credit
Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	4399.9000	Credit
Unapportioned Authority - Pending Rescission	4420.9000	Credit
Unapportioned Authority - OMB Deferral	4430.9000	Credit
Unapportioned Authority - Undistributed Authority-Undistributed Unobligated Balance	4450.0600	Credit
Unapportioned Authority	4450.9000	Credit
Apportionments - Undistributed Authority-Undistributed Unobligated Balance	4510.0600	Credit
Apportionments	4510.9000	Credit
Internal Fund Distributions Issued	4540.9000	Credit
Internal Fund Distributions Received	4550.9000	Debit
Funds Available for Allotment	4560.9000	Credit
Allotments Issued	4570.9000	Credit
Allotments Received	4580.9000	Debit
Apportionments - Anticipated Resources - Programs Subject to Apportionment	4590.9000	Credit
Allotments - Realized Resources - Undistributed Authority-Undistributed Unobligated Balance	4610.0600	Credit
Allotments - Realized Resources - NIF Only	4610.8100	Credit
Allotments - Realized Resources	4610.9000	Credit
Unobligated Funds Exempt From Apportionment	4620.9000	Credit
Funds Not Available for Commitment/Obligation	4630.9000	Credit
Allotments - Expired Authority - Undistributed Authority-Undistributed Unobligated Balance	4650.0600	Credit
Allotments - Expired Authority - Undistributed Disbursements	4650.0610	Credit
Allotments - Expired Authority	4650.9000	Credit
Anticipated Resources - Programs Exempt From Apportionment	4690.9000	Credit
Commitments - Programs Subject to Apportionment	4700.9000	Credit
Commitments - Programs Exempt From Apportionment	4720.9000	Credit
Undelivered Orders - Obligations, Unpaid	4801.9000	Credit
Undelivered Orders - Obligations, Prepaid/Advanced	4802.9000	Credit
Undelivered Orders - Obligations Transferred, Unpaid	4831.9000	Credit
Undelivered Orders - Obligations Transferred, Prepaid/Advanced	4832.9000	Credit
Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	4871.9000	Debit
Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	4872.9000	Debit

DoD Reporting Chart of Accounts
Fiscal Year 2011

Effective October 1, 2010

Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	4881.9000	Credit
Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	4882.9000	Credit
Delivered Orders - Obligations, Unpaid - Undistributed	4901.0700	Credit
Delivered Orders - Obligations, Unpaid	4901.9000	Credit
Delivered Orders - Obligations, Paid - Undistributed	4902.0700	Credit
Delivered Orders - Obligations, Paid	4902.9000	Credit
Authority Outlaid Not Yet Disbursed	4908.9000	Credit
Delivered Orders - Obligations Transferred, Unpaid	4931.9000	Credit
Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries - Undistributed	4971.0700	Credit
Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	4971.9000	Debit
Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	4972.9000	Debit
Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	4981.9000	Debit
Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	4982.9000	Debit
Revenue From Goods Sold -Nonrecoverable Capital Asset Surcharge	5100.0210	Credit
Revenue From Goods Sold -Non-recoverable Cash Surcharge	5100.0220	Credit
Revenue From Goods Sold -Non-recoverable Inventory Surcharge	5100.0230	Credit
Revenue From Goods Sold -Sales at Exchange	5100.0300	Credit
Revenue From Goods Sold -Capitalized Assets	5100.0400	Credit
Revenue From Goods Sold	5100.9000	Credit
Contra Revenue for Goods Sold	5109.9000	Debit
Revenue from Services Provided-Nonrecoverable Capital Asset Surcharge	5200.0210	Credit
Revenue from Services Provided-Nonrecoverable Cash Surcharge	5200.0220	Credit
Revenue From Services Provided	5200.9000	Credit
Contra Revenue from Services Provided	5209.9000	Debit
Interest Revenue - Other-Distributed Offsetting Receipt	5310.0500	Credit
Interest Revenue - RNATP	5310.0600	Credit
Interest Revenue - Other	5310.9000	Credit
Interest Revenue - Investments-Distributed Offsetting Receipt	5311.0500	Credit
Interest Revenue - Investments-RNATP	5311.0600	Credit
Interest Revenue - Investments	5311.9000	Credit
Interest Revenue - Loans Receivable - Uninvested Funds	5312.0100	Credit
Interest Revenue - Loans Receivable/Uninvested Funds-Distributed Offsetting Receipt	5312.0500	Credit
Interest Revenue - Loans Receivable/Uninvested Funds-RNATP	5312.0600	Credit
Interest Revenue - Loans Receivable/Uninvested Funds	5312.9000	Credit
Interest Revenue - Subsidy Amortization	5313.9000	Credit
Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	5314.9000	Credit
Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	5315.9000	Debit
Contra Revenue for Interest Revenue - Loans Receivable - Distributed Offsetting Receipt	5317.0500	Debit
Contra Revenue for Interest Revenue - Loans Receivable - RNATP	5317.0600	Debit
Contra Revenue for Interest Revenue - Loans Receivable	5317.9000	Debit
Contra Revenue for Interest Revenue - Investments - Distributed Offsetting Receipt	5318.0500	Debit
Contra Revenue for Interest Revenue - Investments - RNATP	5318.0600	Debit
Contra Revenue for Interest Revenue - Investments	5318.9000	Debit
Contra Revenue for Interest Revenue - Other - Distributed Offsetting Receipt	5319.0500	Debit
Contra Revenue for Interest Revenue - Other - RNATP	5319.0600	Debit
Contra Revenue for Interest Revenue - Other	5319.9000	Debit
Penalties and Fines Revenue -Distributed Offsetting Receipt	5320.0500	Credit

DoD Reporting Chart of Accounts
Fiscal Year 2011

Effective October 1, 2010

Penalties and Fines Revenue	5320.9000	Credit
Contra Revenue for Penalties and Fines - Distrubuted Offsetting Receipt	5324.0500	Debit
Contra Revenue for Penalties and Fines	5324.9000	Debit
Administrative Fees Revenue - Distrubuted Offsetting Receipt	5325.0500	Credit
Administrative Fees Revenue	5325.9000	Credit
Contra Revenue for Administrative Fees Revenue -Distributed Offsetting Receipt	5329.0500	Debit
Contra Revenue for Administrative Fees	5329.9000	Debit
Benefit Program Revenue-Distributed Offsetting Receipt	5400.0500	Credit
Benefit Program Revenue	5400.9000	Credit
Contra Revenue for Benefit Program Revenue - Distributed Offsetting Receipt	5409.0500	Debit
Contra Revenue for Benefit Program Revenue	5409.9000	Debit
Insurance and Guarantee Premium Revenue	5500.9000	Credit
Contra Revenue for Insurance and Guarantee Premium Revenue	5509.9000	Debit
Donated Revenue - Financial Resources -Distributed Offsetting Receipt	5600.0500	Credit
Donated Revenue - Financial Resources	5600.9000	Credit
Contra Revenue for Donations - Financial Resources - Distributed Offsetting Receipt	5609.0500	Debit
Contra Revenue for Donations - Financial Resources	5609.9000	Debit
Donated Revenue - Nonfinancial Resources	5610.9000	Credit
Contra Donated Revenue - Nonfinancial Resources	5619.9000	Debit
Forfeiture Revenue - Cash and Cash Equivalentts	5640.9000	Credit
Contra Forfeiture Revenue - Cash and Cash Equivalentts	5649.9000	Debit
Forfeiture Revenue - Forfeitures of Property	5650.9000	Credit
Contra Forfeiture Revenue - Forfeitures of Property	5659.9000	Debit
Expended Appropriations-Non-recoverable Gains and Losses	5700.0240	Credit
Expended Appropriations	5700.9000	Credit
Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	5705.9000	Credit
Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	5708.9000	Credit
Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	5709.9000	Credit
Financing Sources Transferred In Without Reimbursement-Cash Transfers	5720.0100	Credit
Financing Sources Transferred In Without Reimbursement - WCF Cash/PY Purchases Only	5720.0130	Credit
Financing Sources Transferred In Without Reimbursement-Fund (Cash) Transfer	5720.0200	Credit
Financing Sources Transferred In Without Reimbursement-Inventory Transfers-MAC	5720.0300	Credit
Financing Sources Transferred In Without Reimbursement-Inventory Transfers-LAC	5720.0310	Credit
Financing Sources Transferred In Without Reimbursement-Invested Capital Used	5720.0400	Credit
Financing Sources Transferred In Without Reimbursement-Liabilities Assumed-Used	5720.0700	Credit
Financing Sources Transferred In Without Reimbursement-Property Transfers	5720.0800	Credit
Financing Sources Transferred In Without Reimbursement - CIP Transfers	5720.0900	Credit
Financing Sources Transferred In Without Reimbursement - WIP	5720.1200	Credit
Financing Sources Transferred In Without Reimbursement - CIP Transfers Close to 3310	5720.1400	Credit
Financing Sources Transferred In Without Reimbursement	5720.9000	Credit
Financing Sources Transferred Out Without Reimbursement-Cash Transfers	5730.0100	Debit
Financing Sources Transferred Out Without Reimbursement - WCF Cash/CY Purchases	5730.0120	Debit

DoD Reporting Chart of Accounts
Fiscal Year 2011

Effective October 1, 2010

Financing Sources Transferred Out Without Reimbursement - WCF Cash/PY Purchases Only 5730	5730.0130	Debit
Financing Sources Transferred Out Without Reimbursement-Fund (Cash) Transfer	5730.0200	Debit
Financing Sources Transferred Out Without Reimbursement-Inventory Transfers- MAC	5730.0300	Debit
Financing Sources Transferred Out Without Reimbursement-Inventory Transfers- LAC	5730.0310	Debit
Financing Sources Transferred Out Without Reimbursement-Invested Capital Used	5730.0400	Debit
Financing Sources Transferred Out Without Reimbursement-Liabilities Assumed- Used	5730.0700	Debit
Financing Sources Transferred Out Without Reimbursement-Property Transfers	5730.0800	Debit
Financing Sources Transferred Out Without Reimbursement - CIP	5730.0900	Debit
Financing Sources Transferred Out Without Reimbursement- DRMO	5730.1100	Debit
Financing Sources Transferred Out Without Reimbursement - CIP Close to 3310	5730.1400	Debit
Financing Sources Transferred Out Without Reimbursement	5730.9000	Debit
Appropriated Earmarked Receipts Transferred In	5740.9000	Credit
Appropriated Earmarked Receipts Transferred Out	5745.9000	Debit
Expenditure Financing Sources - Transfers-In -Distributed Offsetting Receipt	5750.0500	Credit
Expenditure Financing Sources - Transfers-In	5750.9000	Credit
Nonexpenditure Financing Sources - Transfers-In-Fund (Cash) Transfer	5755.0200	Credit
Nonexpenditure Financing Sources - Transfers-In-Appropriated Receipts	5755.1200	Credit
Nonexpenditure Financing Sources - Transfers-In - Other	5755.9000	Credit
Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	5756.9000	Credit
Expenditure Financing Sources - Transfers-Out	5760.9000	Debit
Nonexpenditure Financing Sources - Transfers-Out -Fund (Cash) Transfer	5765.0200	Debit
Nonexpenditure Financing Sources - Transfers-Out -Appropriated Receipts	5765.1200	Debit
Nonexpenditure Financing Sources - Transfers-Out - Other	5765.9000	Debit
Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	5766.9000	Debit
Nonbudgetary Financing Sources Transferred In	5775.9000	Credit
Nonbudgetary Financing Sources Transferred Out	5776.9000	Debit
Imputed Financing Sources -Life Insurance	5780.0100	Credit
Imputed Financing Sources -Health	5780.0200	Credit
Imputed Financing Sources -Retirement	5780.0300	Credit
Imputed Financing Sources -Judgment Fund / Litigation	5780.0400	Credit
Imputed Financing Sources -Intra Entity	5780.0500	Credit
Imputed Financing Sources -Mil Retire Pension	5780.0600	Credit
Imputed Financing Sources -Mil Retire Health	5780.0700	Credit
Imputed Financing Sources	5780.9000	Credit
Other Financing Sources -Relating to Adj	5790.0100	Credit
Other Financing Sources	5790.9000	Credit
Other Financing Sources - No BI	5790.9010	Credit
Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	5791.9000	Debit
Financing Sources To Be Transferred Out - Contingent Liability	5792.9000	Debit
Seigniorage	5795.9000	Credit
Tax Revenue Collected - Not Otherwise Classified-Distributed Offsetting Receipt	5800.0500	Credit
Tax Revenue Collected - Not Otherwise Classified	5800.9000	Credit
Tax Revenue Collected - Individual -Distributed Offsetting Receipt	5801.0500	Credit
Tax Revenue Collected - Individual	5801.9000	Credit
Tax Revenue Collected - Corporate	5802.9000	Credit
Tax Revenue Collected - Unemployment	5803.9000	Credit
Tax Revenue Collected - Excise	5804.9000	Credit

DoD Reporting Chart of Accounts
Fiscal Year 2011

Effective October 1, 2010

Tax Revenue Collected - Estate and Gift	5805.9000	Credit
Tax Revenue Collected - Customs	5806.9000	Credit
Tax Revenue Accrual Adjustment - Not Otherwise Classified - Distributed Offsetting Receipts	5820.0500	Credit
Tax Revenue Accrual Adjustment - Not Otherwise Classified	5820.9000	Credit
Tax Revenue Accrual Adjustment - Individual	5821.9000	Credit
Tax Revenue Accrual Adjustment - Corporate	5822.9000	Credit
Tax Revenue Accrual Adjustment - Unemployment	5823.9000	Credit
Tax Revenue Accrual Adjustment - Excise	5824.9000	Credit
Tax Revenue Accrual Adjustment - Estate and Gift	5825.9000	Credit
Tax Revenue Accrual Adjustment - Customs	5826.9000	Credit
Contra Revenue for Taxes - Not Otherwise Classified - Distributed Offsetting Receipts	5830.0500	Debit
Contra Revenue for Taxes - Not Otherwise Classified	5830.9000	Debit
Contra Revenue for Taxes - Individual	5831.9000	Debit
Contra Revenue for Taxes - Corporate	5832.9000	Debit
Contra Revenue for Taxes - Unemployment	5833.9000	Debit
Contra Revenue for Taxes - Excise	5834.9000	Debit
Contra Revenue for Taxes - Estate and Gift	5835.9000	Debit
Contra Revenue for Taxes - Customs	5836.9000	Debit
Tax Revenue Refunds - Not Otherwise Classified -Distributed Offsetting Receipt	5890.0500	Debit
Tax Revenue Refunds - Not Otherwise Classified	5890.9000	Debit
Tax Revenue Refunds - Individual	5891.9000	Debit
Tax Revenue Refunds - Corporate	5892.9000	Debit
Tax Revenue Refunds - Unemployment	5893.9000	Debit
Tax Revenue Refunds - Excise	5894.9000	Debit
Tax Revenue Refunds - Estate and Gift	5895.9000	Debit
Tax Revenue Refunds - Customs	5896.9000	Debit
Other Revenue -Seized	5900.0700	Credit
Other Revenue -Vested	5900.0900	Credit
Other Revenue - BI, FC	5900.1000	Credit
Other Revenue - No BI	5900.1100	Credit
Other Revenue -Distributed Offsetting Receipt	5900.1300	Credit
Other Revenue	5900.9000	Credit
Other Revenue - RNATP	5900.9030	Credit
Contra Revenue for Other Revenue - Seized	5909.0700	Debit
Contra Revenue for Other Revenue - Vested	5909.0900	Debit
Contra Revenue for Other Revenue - FC	5909.1000	Debit
Contra Revenue for Other Revenue - Distributed Offsetting Receipt	5909.1300	Debit
Contra Revenue for Other Revenue	5909.9000	Debit
Contra Revenue for Other Revenue - No BI	5909.9010	Debit
Contra Revenue for Other Revenue - RNATP	5909.9030	Debit
Valuation Change in Investments - Exchange Stabilization Fund	5921.9000	Credit
Valuation Change in Investments for Federal Government Sponsored Enterprise	5922.9000	Credit
Valuation Change in Investments - Beneficial Interest in Trust	5923.9000	Credit
Collections for Others - Statement of Custodial Activity	5990.9000	Debit
Accrued Collections for Others - Statement of Custodial Activity	5991.9000	Debit
Offset to Non-Entity Collections - Statement of Changes in Net Position	5993.9000	Debit
Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	5994.9000	Debit
Financing Sources Transferred In From Custodial Statement Collections	5997.9000	Credit
Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	5998.9000	Debit
O/E-Personnel Benefits-Annual Leave	6100.0100	Debit
O/E-Communication Payments to GSA	6100.0121	Debit
O/E-Communication Payments to Other	6100.0122	Debit

DoD Reporting Chart of Accounts
Fiscal Year 2011

Effective October 1, 2010

O/E-Utility Payments to GSA	6100.0123	Debit
O/E-Utility Payments to Other	6100.0124	Debit
O/E-Judgment Fund-CDA	6100.0131	Debit
O/E-Judgment Fund-No FEAR	6100.0132	Debit
O/E-Supplies and Materials - General Medical	6100.0151	Debit
O/E-Supplies and Materials - Pharmaceuticals	6100.0152	Debit
O/E-Supplies and Materials - Vaccines/Immunologies	6100.0153	Debit
O/E-Supplies and Materials - Fuel	6100.0154	Debit
O/E - Equipment Acquisition Cost - Medical/Dental	6100.0161	Debit
O/E - Equipment Acquisition Cost - Information Technology	6100.0162	Debit
O/E-Medical Care-Purchases Services-Civilian Provider	6100.0163	Debit
O/E-Medical Care-Purchases Services-DoD Provider	6100.0164	Debit
O/E-Medical Care-Purchases Services-VA Provider	6100.0165	Debit
O/E-Medical Care-Purchases Services-Tricare	6100.0171	Debit
O/E-Supervision, Inspection, and Overhead (SIOH) Cost Allocation	6100.0177	Debit
O/E-Other-Financial Transfers-Recoverable	6100.0540	Debit
O/E-Other-Financial Transfers-Non-Recoverable	6100.1540	Debit
Non-DWCF (Air Mobility Command ONLY)	6100.6000	Debit
Operating Expenses/Program Costs - DDRS Trading Partner Capital Asset account adjustment	6100.7100	Debit
Operating Expenses/Program Costs	6100.9000	Debit
Contra Bad Debt Expense - Incurred for Others	6190.9000	Credit
Adjustment to Subsidy Expense	6199.9000	Credit
Interest Expense on Borrowings from Bureau of Public Debt or FFB	6310.9000	Debit
Interest Expense on Securities	6320.9000	Debit
Other Interest Expense - PPAI	6330.0141	Debit
Other Interest Expense	6330.9000	Debit
Interest Expense Accrued on the Liability for Loan Guarantees	6340.9000	Debit
BE-Personnel Benefits-Annual Leave	6400.0100	Debit
BE-Personnel Benefits-Unemployment	6400.0300	Debit
BE-Personnel Benefits-Health	6400.0400	Debit
BE-Personnel Benefits-Life	6400.0500	Debit
BE-Personnel Benefits-Retirement	6400.0600	Debit
BE-Personnel Benefits-VSIP	6400.0700	Debit
BE-Personnel Benefits-FECA	6400.0800	Debit
Benefit Expense	6400.9000	Debit
Benefit Expense - CNATP	6400.9020	Debit
Cost of Goods Sold - Undefined	6500.1651	Debit
Cost of Goods Sold - MAC	6500.1652	Debit
Cost of Goods Sold - Activity Retention	6500.1653	Debit
Cost of Goods Sold	6500.9000	Debit
Applied Overhead	6600.1661	Credit
Applied Overhead	6600.9000	Credit
Cost Capitalization Offset	6610.9000	Credit
Depreciation, Amortization, and Depletion - Equipment	6710.1702	Debit
Depreciation, Amortization, and Depletion - Real Property	6710.1703	Debit
Depreciation, Amortization, and Depletion - Amortization of Leasehold Improvements and Other Intangible Assets.	6710.1704	Debit
Depreciation, Amortization, and Depletion - Not Defined - Non-recoverable	6710.1711	Debit
Depreciation, Amortization, and Depletion - Equipment - Non-recoverable	6710.1712	Debit
Depreciation, Amortization, and Depletion - Real Property - Non-recoverable	6710.1713	Debit
Depreciation, Amortization, and Depletion - Amortization of Leasehold Improvements and Other Intangible Assets. - Non-recoverable	6710.1714	Debit
Depreciation, Amortization, and Depletion	6710.9000	Debit
Bad Debt Expense	6720.9000	Debit
Imputed Costs-Life Insurance	6730.0100	Debit
Imputed Costs-Health	6730.0200	Debit

DoD Reporting Chart of Accounts
Fiscal Year 2011

Effective October 1, 2010

Imputed Costs-Retirement	6730.0300	Debit
Imputed Costs-Judgment Fund/Litigation/Litigation	6730.0400	Debit
Imputed Costs-Intra Entity	6730.0500	Debit
Imputed Costs-Mil Retire Pension	6730.0600	Debit
Imputed Costs-Mil Retire Health	6730.0700	Debit
Imputed Costs	6730.9000	Debit
Other Expenses Not Requiring Budgetary Resources-Operating Materials and Supplies Used	6790.1011	Debit
Other Expenses Not Requiring Budgetary Resources-PMI 31	6790.1012	Debit
Other Expenses Not Requiring Budgetary Resources	6790.9000	Debit
Future Funded Expenses - Annual Leave Liability	6800.0100	Debit
Future Funded Expenses - Annual Leave Liability - CNATP	6800.0120	Debit
Future Funded Expenses - Reestimate Subsidy	6800.0300	Debit
Future Funded Expenses-Judgment Fund-CDA -Insurance Claims and Indemnities	6800.1803	Debit
Future Funded Expenses-Judgment Fund-No FEAR-Insurance Claims and Indemnities	6800.1804	Debit
Future Funded Expenses - Actuarial Normal Cost Liability	6800.3110	Debit
Future Funded Expenses - Actuarial Interest Cost	6800.3120	Debit
Future Funded Expenses - Actuarial Gain/Loss from Experience	6800.3130	Debit
Future Funded Expenses - Actuarial Gain/Loss from Trend Assumption Changes	6800.3140	Debit
Future Funded Expenses - Actuarial Gain/Loss from Other Assumption Changes	6800.3150	Debit
Future Funded Expenses - Actuarial Plan Amendment Liability	6800.3160	Debit
Future Funded Expenses - Actuarial Other	6800.3170	Debit
Future Funded Expenses - Actuarial Benefit Outlay	6800.3180	Debit
Future Funded Expenses	6800.9000	Debit
Future Funded Expenses - CNATP	6800.9020	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-Non-DERP-Other	6800.9501	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-BRAC Corrective	6800.9502	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-Other Ships	6800.9503	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-Other Weapons Systems	6800.9504	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-Other	6800.9505	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-Submarines	6800.9506	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-BRAC-Other	6800.9507	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-Chemical	6800.9508	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-DERP-FUDS	6800.9509	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-Aircraft	6800.9510	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-DERP-ER	6800.9511	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-DERP-Closed Ranges	6800.9512	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-BRAC ER	6800.9513	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-BRAC Ranges	6800.9514	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-DERP-Transferred	6800.9515	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-Non-DERP-Corrective	6800.9516	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-Non-DERP-Closure	6800.9517	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-Non-DERP-Active Ranges	6800.9518	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-Non-DERP-Biological	6800.9519	Debit

Future Funded Expenses-Estimated Cleanup Cost Liability-Non-DERP-Radiological	6800.9520	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-OAEL Active Installations Non-BRAC- Asbestos	6800.9521	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-OAEL Active Installations Non-BRAC - Non-Military Equipment	6800.9522	Debit
Future Funded Expenses- Estimated Cleanup Cost Liability-BRAC - Asbestos	6800.9523	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-BRAC - Non-Military Equipment	6800.9524	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-Environmental Disposal for Military Equipment/Weapons Systems Programs - Non-Nuclear Powered Military Equipment	6800.9525	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-Chem Weapons Disposal Program - CADM Assembled Chemical Weapons Assesment (ACWA)	6800.9526	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-Chem Weapons Disposal Program - Other	6800.9527	Debit
Future Funded Expenses-Estimated Cleanup Cost Liability-EDWSP - Nuclear Powered Military Equipment/Spent Nuclear Fuel	6800.9528	Debit
Future Funded Expenses -Estimated Cleanup Cost Liability	6800.9590	Debit
Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)-Unemployment-Military Personnel Benefits	6850.0300	Debit
Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)-FECA-Military Personnel Benefits	6850.0800	Debit
Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	6850.9000	Debit
Nonproduction Costs-Undistributed	6900.1906	Debit
Nonproduction Costs-Contract Holdbacks	6900.1909	Debit
Nonproduction Costs	6900.9000	Debit
Nonproduction Costs - CNATP	6900.9020	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-Non-DERP-Other	6900.9501	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-BRAC Corrective	6900.9502	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-Other Ships	6900.9503	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-Other Weapons Systems	6900.9504	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-Other	6900.9505	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-Submarines	6900.9506	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-BRAC-Other	6900.9507	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-Chemical	6900.9508	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-DERP-FUDS	6900.9509	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-Aircraft	6900.9510	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-DERP-Closed Ranges	6900.9512	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-BRAC ER	6900.9513	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-BRAC Ranges	6900.9514	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-DERP-Transferred	6900.9515	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-Non-DERP-Corrective	6900.9516	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-Non-DERP-Closure	6900.9517	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-Non-DERP-Active Ranges	6900.9518	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-Non-DERP-Biological	6900.9519	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-Non-DERP-Radiological	6900.9520	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-OAEL Active Installations Non-BRAC- Asbestos	6900.9521	Debit

DoD Reporting Chart of Accounts
Fiscal Year 2011

Effective October 1, 2010

Nonproduction Costs-Funded Cleanup Cost Liability-OAEL Active Installations Non-BRAC - Non-Military Equipment	6900.9522	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-BRAC - Asbestos	6900.9523	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-BRAC - Non-Military Equipment	6900.9524	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-Environmental Disposal for Military Equipment/Weapons Systems Programs - Non-Nuclear Powered Military Equipment	6900.9525	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-Chem Weapons Disposal Program - CADM Assembled Chemical Weapons Assesment (ACWA)	6900.9526	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-Chem Weapons Disposal Program - Other	6900.9527	Debit
Nonproduction Costs-Funded Cleanup Cost Liability-EDWSP - Nuclear Powered Military Equipment/Spent Nuclear Fuel	6900.9528	Debit
Gains on Disposition of Assets - Other-Non-recoverable (Gains) Losses on Disposal of Excess Inventory - LAC	7110.0100	Credit
Gains on Disposition of Assets - Other-Non-recoverable Gains and Losses- Property - LAC	7110.0200	Credit
Gains on Disposition of Assets - Other - Non Recoverable	7110.7000	Credit
Gains on Disposition of Assets - Other - Non Recoverable - No BI	7110.7010	Credit
Gains on Disposition of Assets - Other - Non Recoverable - RNATP	7110.7030	Credit
Gains on Disposition of Assets - Other - Non Recoverable - Disposal on Excess Inventory - MAC	7110.7500	Credit
Gains on Disposition of Assets - Other - Non Recoverable - Disposal on Excess Inventory - LAC - No BI	7110.7510	Credit
Gains on Disposition of Assets - Other	7110.9000	Credit
Gains on Disposition of Assets - Other - No BI	7110.9010	Credit
Gains on Disposition of Assets - Other - RNATP	7110.9030	Credit
Gains on Disposition of Investments	7111.9000	Credit
Gains on Disposition of Investments - RNATP	7111.9030	Credit
Gains on Disposition of Borrowings	7112.9000	Credit
Unrealized Gains	7180.9000	Credit
Unrealized Gains - No BI 7180	7180.9010	Credit
Unrealized Gains - RNATP	7180.9030	Credit
Other Gains - No BI	7190.0010	Credit
Other Gains-Non-recoverable Gains and Losses	7190.0100	Credit
Other Gains-Physical Inventory Gains/Losses	7190.0200	Credit
Other Gains-Physical Inventory Gains/Losses - Returns No Credit	7190.0300	Credit
Other Gains-Physical Inventory Gains/Losses - MAC No BI	7190.5110	Credit
Other Gains - Non Recoverable	7190.7000	Credit
Other Gains - Non Recoverable - No BI	7190.7010	Credit
Other Gains - Non Recoverable - Disposal of Invenetory - No BI	7190.7510	Credit
Other Gains - Non Recoverable - Disposal of Invenetory - CNAPT	7190.7520	Credit
Other Gains - Non Recoverable - Disposal - No BI - LAC	7190.7530	Credit
Other Gains	7190.9000	Credit
Other Gains - No BI	7190.9010	Credit
Other Gains - RNATP	7190.9030	Credit
Losses on Disposition of Assets - Other - MAC - No BI	7210.0010	Debit
Losses on Disposition of Assets - Other - MAC - CNAPT	7210.0020	Debit
Losses on Disposition of Assets - Other-Nonrecoverable Base Closure (BRAC) Cost	7210.0100	Debit
Losses on Disposition of Assets - Other-Nonrecoverable Disposal of Equipment/Capital Assets	7210.0200	Debit
Losses on Disposition of Assets - Other - Non-Recoverable Disosal of Inventory LAC	7210.7500	Debit

DoD Reporting Chart of Accounts
Fiscal Year 2011

Effective October 1, 2010

Losses on Disposition of Assets - Other - Non-Recoverable Disosal of Inventory No BI	7210.7510	Debit
Losses on Disposition of Assets - Other - Non-Recoverable Disosal of Inventory CNATP	7210.7520	Debit
Losses on Disposition of Assets - Other - Non-Recoverable Disosal of Equipment/Capital Asset - No BI	7210.7710	Debit
Losses on Disposition of Assets - Other - Non-Recoverable Disosal of Equipment/Capital Asset - CNAPT	7210.7720	Debit
Losss on Disposition of Assets - Other - Non-Recoverable Base Closure Cost - No BI	7210.7810	Debit
Losses on Disposition of Assets - Other - Non-Recoverable Base Closure Cost - CNAPT	7210.7820	Debit
Losses on Disposition of Assets - Other	7210.9000	Debit
Losses on Disposition of Assets - Other - No BI	7210.9010	Debit
Losses on Disposition of Assets - Other - CNAPT	7210.9020	Debit
Losses on Disposition of Investments	7211.9000	Debit
Losses on Disposition of Investments - CNATP	7211.9020	Debit
Losses on Disposition of Borrowings	7212.9000	Debit
Unrealized Losses	7280.9000	Debit
Other Losses-Nonrecoverable Gains and Losses	7290.0100	Debit
Other Losses-Nonrecoverable Gains and Losses - No BI	7290.0110	Debit
Other Losses-Nonrecoverable Gains and Losses -CNATP	7290.0120	Debit
Other Losses-Other Inventory Losses	7290.0200	Debit
Other Losses-Other Inventory Losses - No BI	7290.0210	Debit
Other Losses-Other Inventory Losses - CNATP	7290.0220	Debit
Other Losses-Shrinkage/Deterioration Losses	7290.0300	Debit
Other Losses-Shrinkage/Deterioration Losses - No BI	7290.0310	Debit
Other Losses-Shrinkage/Deterioration Losses - CNATP	7290.0320	Debit
Other Losses-WIP-Excess	7290.0400	Debit
Other Losses-WIP-Excess - No BI	7290.0410	Debit
Other Losses-WIP-Excess - CNATP	7290.0420	Debit
Other Losses-Excess/Obsolescence/Spoilage Losses	7290.0500	Debit
Other Losses-Excess/Obsolescence/Spoilage Losses - No BI	7290.0510	Debit
Other Losses-Excess/Obsolescence/Spoilage Losses - CNATP	7290.0520	Debit
Other Losses-WIP- Shrinkage	7290.0600	Debit
Other Losses-WIP- Shrinkage - No BI	7290.0610	Debit
Other Losses-WIP- Shrinkage - CNATP	7290.0620	Debit
Other Losses - Non-Recoverable - No BI	7290.7010	Debit
Other Losses - Non-Recoverable - CNATP	7290.7020	Debit
Other Losses - NR G/L Disp Exc Inv LAC No BI	7290.7530	Debit
Other Losses - NR G/L Disp Exc Inv MAC No BI	7290.7540	Debit
Other Losses	7290.9000	Debit
Other Losses - No BI	7290.9010	Debit
Other Losses - CNATP	7290.9020	Debit
Extraordinary Items-Liabilities Assumed- Used	7300.0100	Credit
Extraordinary Items	7300.9000	Credit
Extraordinary Items - CNAPT	7300.9020	Credit
Prior Period Adjustments Due to Corrections of Errors - Non-Recoverable-Deferred	7400.0100	Credit
Prior-Period Adjustments Due to Corrections of Errors	7400.9000	Credit
Prior-Period Adjustments Due to Corrections of Errors - No BI	7400.9010	Credit
Prior-Period Adjustments Due to Changes in Accounting Principles	7401.9000	Credit
Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	7405.9000	Credit
Distribution of Income - Dividend	7500.9000	Debit
Changes in Actuarial Liability	7600.9000	Debit
Guaranteed Loan Level	8010.9000	Debit
Guaranteed Loan Level - Unapportioned	8015.9000	Credit

DoD Reporting Chart of Accounts
Fiscal Year 2011

Effective October 1, 2010

Guaranteed Loan Level - Apportioned	8020.9000	Credit
Reserved for Agency Use	8025.9000	Debit
Reserved for Agency Use	8030.9000	Debit
Reserved for Agency Use	8035.9000	Debit
Guaranteed Loan Level - Used Authority	8040.9000	Credit
Guaranteed Loan Level - Unused Authority	8045.9000	Credit
Guaranteed Loan Principal Outstanding	8050.9000	Debit
Guaranteed Loan New Disbursements by Lender	8053.9000	Credit
Reserved for Agency Use	8056.9000	Debit
Reserved for Agency Use	8059.9000	Debit
Reserved for Agency Use	8062.9000	Debit
Guaranteed Loan Collections, Defaults, and Adjustments	8065.9000	Debit
Reserved for Agency Use	8068.9000	Debit
Guaranteed Loan Cumulative Disbursements by Lenders	8070.9000	Credit
Partial Authority Cancellation	8101.9000	Debit
Offset for Partial Authority Cancellation	8102.9000	Debit
Offset for Purchases of Assets	8801.9000	Credit
Purchases of Property, Plant, and Equipment-Land and Land Rights	8802.1711	Debit
Purchases of Property, Plant, and Equipment-Improvements to Land	8802.1712	Debit
Purchases of Property, Plant, and Equipment-Construction-in-Progress	8802.1720	Debit
Purchases of Property, Plant, and Equipment-Buildings, Improvements, and Renovations	8802.1730	Debit
Purchases of Property, Plant, and Equipment-Other Structures and Facilities	8802.1740	Debit
Purchases of Property, Plant, and Equipment-Equipment - General Equipment	8802.1750	Debit
Purchases of Property, Plant, and Equipment-Assets Under Capital Lease	8802.1810	Debit
Purchases of Property, Plant, and Equipment-Leasehold Improvements	8802.1820	Debit
Purchases of Property, Plant, and Equipment-Internal-Use Software	8802.1830	Debit
Purchases of Property, Plant, and Equipment-Internal-Use Software in Development	8802.1832	Debit
Purchases of Property, Plant, and Equipment-Other Natural Resources	8802.1840	Debit
Purchases of Property, Plant, and Equipment-Other General Property, Plant, and Equipment	8802.1890	Debit
Purchases of Property, Plant, and Equipment	8802.9000	Debit
Purchases of Inventory and Related Property - Operating Materials and Supplies Held for Use	8803.1511	Debit
Purchases of Inventory and Related Property - Operating Materials and Supplies Held in Reserve for Future Use	8803.1512	Debit
Purchases of Inventory and Related Property - Inventory Purchased for Resale	8803.1521	Debit
Purchases of Inventory and Related Property - Inventory Held in Reserve for Future Sale	8803.1522	Debit
Purchases of Inventory and Related Property - Inventory - Raw Materials	8803.1525	Debit
Purchases of Inventory and Related Property - Inventory - Work-in-Process	8803.1526	Debit
Purchases of Inventory and Related Property - Inventory - Finished Goods	8803.1527	Debit
Purchases of Inventory and Related Property - Commodities Held Under Price Support and Stabilization Support Programs	8803.1561	Debit
Purchases of Inventory and Related Property - Stockpile Materials Held in Reserve	8803.1571	Debit
Purchases of Inventory and Related Property - Stockpile Materials Held for Sale	8803.1572	Debit
Purchases of Inventory and Related Property	8803.9000	Debit
Purchases of Assets Other - Other Related Property	8804.1591	Debit
Purchases of Assets Other - Investments in Securities Other Than the Bureau of Public Debt Securities	8804.1620	Debit
Purchases of Assets Other - Other Assets	8804.1990	Debit
Purchases of Assets - Other	8804.9000	Debit