



OFFICE OF THE UNDER SECRETARY OF DEFENSE
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COMPTROLLER

MEMORANDUM FOR DEPUTY CHIEF MANAGEMENT OFFICER


SUBJECT: Department of Defense (DoD) Standard Chart of Accounts (SCOA) in Standard Financial Information (SFIS)

The Office of the Under Secretary of Defense (Comptroller) (OUSD(C)) has the responsibility to update and publish the DoD SCOA in concert with the Office of Management and Budget (OMB) and Department of Treasury guidance. OMB and Treasury published revised guidance in August 2012. Accordingly, revisions were to be made to the DoD SCOA.

The revised DoD SCOA for FY2013 is attached. While the majority of the revisions are based on OMB and Treasury guidance, additional changes made are due to the continued streamlining and verification of current SCOA. This results in the deletion of 97 accounts, the revision of 34 accounts and the addition of 29 accounts.

The attached documentation includes a Summary of Changes (TAB A), the DoD SCOA (TAB B), and Account Definitions (TAB C). A new section listing the Legacy Accounts used in the Defense Departmental Reporting System (DDRS) only (TAB D) is also attached. Legacy Accounts are not part of the DoD SCOA, but are provided as information only. We request that the DoD SCOA, along with the associated definitions, transactions, and posting guidance, be posted on the SFIS Resource web page by November 15, 2012.

Your continued support to improve the DoD financial management is greatly appreciated. My point of contact is Maryla Engelking, who may be reached at 702-602-0155 or at maryla.engelking@osd.mil.


Donjette L. Gilmore
Office of the Deputy Chief Financial Officer
Director, Accounting and Finance Policy

Attachment:
As stated



TAB A

DoD Standard Chart of Accounts
Summary of Changes - FY2012 to FY2013

Section	Change Item	FY2013 Update Description
All	USSGL Account Number	The first 6-digits of all DoD SGL accounts increased from 4-digits to 6-digits in preparation for GTAS by adding two zeros to the end of the four-digit FY2012 account.
1, 2	101000.0110	Revised Account Definition
1, 2	101000.0120	Revised Account Definition
1, 2	101000.9000	Revised Account Definition
1, 2	120500.9000	New Account in FY2012 - 4th Quarter Reporting
1, 2	120900.9000	New Account in FY2012 - 4th Quarter Reporting
1, 2	132000.9000	Revised Account Title and Definition
1, 2	132100.9000	New Account in FY2013
1, 2	133500.9000	Revised Account Definition
1, 2	134400.9000	New Account in FY2012 - 4th Quarter Reporting
1, 2	138400.9000	New Account in FY2012 - 4th Quarter Reporting
1, 2	161000.0100	N/A to DoD - Subaccount Deleted in FY2013
1, 2	161100.0100	N/A to DoD - Subaccount Deleted in FY2013
1, 2	161200.0100	N/A to DoD - Subaccount Deleted in FY2013
1, 2	161300.0200	N/A to DoD - Subaccount Deleted in FY2013
1, 2	161300.0300	N/A to DoD - Subaccount Deleted in FY2013
1, 2	161800.0400	N/A to DoD - Subaccount Deleted in FY2013
1, 2	162000.0400	N/A to DoD - Subaccount Deleted in FY2013
1, 2	162100.0400	N/A to DoD - Subaccount Deleted in FY2013
1, 2	162200.0400	N/A to DoD - Subaccount Deleted in FY2013
1, 2	162300.0400	N/A to DoD - Subaccount Deleted in FY2013
1, 2	163800.9000	TFM Deleted FY2013
1, 2	163900.9000	TFM Deleted FY2013
1, 2	166000.9000	TFM Deleted FY2013
1, 2	166100.9000	TFM Deleted FY2013
1, 2	167000.9000	New Account in FY2012 - 4th Quarter Reporting
1, 2	167100.9000	New Account in FY2012 - 4th Quarter Reporting
1, 2	167200.9000	New Account in FY2012 - 4th Quarter Reporting
1, 2	167900.9000	New Account in FY2012 - 4th Quarter Reporting
1, 2	171100.0100	Not Used/Reported - Deleted FY2013
1, 2	171100.0200	Not Used/Reported - Deleted FY2013
1, 2	172000.0100	Not Used/Reported - Deleted FY2013
1, 2	172000.0300	Not Used/Reported - Deleted FY2013
1, 2	172000.0400	Not Used/Reported - Deleted FY2013
1, 2	181900.0100	Not Used/Reported - Deleted FY2013
1, 2	181900.0200	Not Used/Reported - Deleted FY2013
1, 2	182000.0100	Not Used/Reported - Deleted FY2013
1, 2	182000.0200	Not Used/Reported - Deleted FY2013
1, 2	182900.0100	Not Used/Reported - Deleted FY2013
1, 2	182900.0200	Not Used/Reported - Deleted FY2013
1, 2	199500.9000	New Account in FY2013
1, 2	211000.2100	Revised Account Definition
1, 2	211000.2200	Revised Account Definition
1, 2	211000.2300	Revised Account Definition
1, 2	211000.2400	Revised Account Definition
1, 2	215500.9000	Revised Account Definition
1, 2	219200.9000	New Account in FY2012 - 4th Quarter Reporting
1, 2	219300.9000	New Account in FY2012 - 4th Quarter Reporting
1, 2	253300.9000	Revised Normal Balance, Title and Definition
1, 2	253400.9000	New Account in FY2013
1, 2	292300.9000	Revised Account Definition
1, 2	297000.9000	Revised Account Title and Definition
1, 2	298000.9000	Revised Account Definition
1, 2	298500.0100	Revised Account Definition
1, 2	298500.9000	Revised Account Definition
1, 2	331000.0200	Removed in Error in FY2012 - Reinstated in FY2013
1, 2	331000.0700	WCF Account added to Transaction Library for Posting
1, 2	411300.9000	New Account in FY2013
1, 2	411400.0100	Revised Account Title and Definition
1, 2	411400.9000	Revised Account Title and Definition
1, 2	411600.9000	New Account in FY2013
1, 2	414600.9000	Revised Account Definition
1, 2	419600.9000	New Account in FY2013

DoD Standard Chart of Accounts
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Section	Change Item	FY2013 Update Description
1, 2	419700.9000	New Account in FY2013
1, 2	419900.9000	Revised Account Definition
1, 2	420100.4351	New DDRS Only Account Added in FY2013
1, 2	421500.9000	Revised Account Title and Definition
1, 2	422500.9000	Revised Account Title and Definition
1, 2	425500.9000	Revised Account Title and Definition
1, 2	429000.9000	Revised Account Title and Definition
1, 2	429500.9000	Revised Account Title and Definition
1, 2	435000.4201	New DDRS Only Account Added in FY2013
1, 2	435000.4601	New DDRS Only Account Added in FY2013
1, 2	435000.4801	New DDRS Only Account Added in FY2013
1, 2	435000.4901	New DDRS Only Account Added in FY2013
1, 2	540000.0500	Title Revision
1, 2	540000.9000	Title Revision
1, 2	540500.9000	New Account in FY2013
1, 2	540600.9000	New Account in FY2013
1, 2	540900.0500	Revised Account Title and Definition
1, 2	540900.9000	Revised Account Title and Definition
1, 2	579200.9000	Revised Account Title and Definition
1, 2	591900.9000	New Account in FY2013
1, 2	599100.9000	Account Use Limited to Nonexchange Penalties and Fines Posted with DoD SGL Account 298000.9000
1, 2	610000.0121	Deleted - Medical Reporting Only - Account Information Derived
1, 2	610000.0122	Deleted - Medical Reporting Only - Account Information Derived
1, 2	610000.0123	Deleted - Medical Reporting Only - Account Information Derived
1, 2	610000.0124	Deleted - Medical Reporting Only - Account Information Derived
1, 2	610000.0151	Deleted - Medical Reporting Only - Account Information Derived
1, 2	610000.0152	Deleted - Medical Reporting Only - Account Information Derived
1, 2	610000.0153	Deleted - Medical Reporting Only - Account Information Derived
1, 2	610000.0154	Deleted - Medical Reporting Only - Account Information Derived
1, 2	610000.0161	Deleted - Medical Reporting Only - Account Information Derived
1, 2	610000.0162	Deleted - Medical Reporting Only - Account Information Derived
1, 2	610000.0163	Deleted - Medical Reporting Only - Account Information Derived
1, 2	610000.0164	Deleted - Medical Reporting Only - Account Information Derived
1, 2	610000.0165	Deleted - Medical Reporting Only - Account Information Derived
1, 2	610000.0171	Deleted - Medical Reporting Only - Account Information Derived
1, 2	633800.9000	New Account in FY2012 - 4th Quarter Reporting
1, 2	671000.1712	WCF Account added to Transaction Library for Posting
1, 2	671000.1713	WCF Account added to Transaction Library for Posting
1, 2	671000.1714	WCF Account added to Transaction Library for Posting
1, 2	680000.9501	Not Used/Reported - Deleted FY2013
1, 2	680000.9502	Not Used/Reported - Deleted FY2013
1, 2	680000.9503	Not Used/Reported - Deleted FY2013
1, 2	680000.9504	Not Used/Reported - Deleted FY2013
1, 2	680000.9505	Not Used/Reported - Deleted FY2013
1, 2	680000.9506	Not Used/Reported - Deleted FY2013
1, 2	680000.9507	Not Used/Reported - Deleted FY2013
1, 2	680000.9508	Not Used/Reported - Deleted FY2013
1, 2	680000.9509	Not Used/Reported - Deleted FY2013
1, 2	680000.9510	Not Used/Reported - Deleted FY2013
1, 2	680000.9511	Not Used/Reported - Deleted FY2013
1, 2	680000.9512	Not Used/Reported - Deleted FY2013
1, 2	680000.9513	Not Used/Reported - Deleted FY2013
1, 2	680000.9514	Not Used/Reported - Deleted FY2013
1, 2	680000.9515	Not Used/Reported - Deleted FY2013
1, 2	680000.9516	Not Used/Reported - Deleted FY2013
1, 2	680000.9517	Not Used/Reported - Deleted FY2013
1, 2	680000.9518	Not Used/Reported - Deleted FY2013
1, 2	680000.9521	Not Used/Reported - Deleted FY2013
1, 2	680000.9522	Not Used/Reported - Deleted FY2013
1, 2	680000.9523	Not Used/Reported - Deleted FY2013
1, 2	680000.9524	Not Used/Reported - Deleted FY2013
1, 2	680000.9525	Not Used/Reported - Deleted FY2013
1, 2	680000.9526	Not Used/Reported - Deleted FY2013
1, 2	680000.9527	Not Used/Reported - Deleted FY2013

DoD Standard Chart of Accounts
Summary of Changes - FY2012 to FY2013

Section	Change Item	FY2013 Update Description
1, 2	680000.9528	Not Used/Reported - Deleted FY2013
1, 2	690000.9501	Not Used/Reported - Deleted FY2013
1, 2	690000.9502	Not Used/Reported - Deleted FY2013
1, 2	690000.9503	Not Used/Reported - Deleted FY2013
1, 2	690000.9504	Not Used/Reported - Deleted FY2013
1, 2	690000.9505	Not Used/Reported - Deleted FY2013
1, 2	690000.9506	Not Used/Reported - Deleted FY2013
1, 2	690000.9507	Not Used/Reported - Deleted FY2013
1, 2	690000.9508	Not Used/Reported - Deleted FY2013
1, 2	690000.9509	Not Used/Reported - Deleted FY2013
1, 2	690000.9510	Not Used/Reported - Deleted FY2013
1, 2	690000.9511	Not Used/Reported - Deleted FY2013
1, 2	690000.9512	Not Used/Reported - Deleted FY2013
1, 2	690000.9513	Not Used/Reported - Deleted FY2013
1, 2	690000.9514	Not Used/Reported - Deleted FY2013
1, 2	690000.9515	Not Used/Reported - Deleted FY2013
1, 2	690000.9516	Not Used/Reported - Deleted FY2013
1, 2	690000.9517	Not Used/Reported - Deleted FY2013
1, 2	690000.9518	Not Used/Reported - Deleted FY2013
1, 2	690000.9521	Not Used/Reported - Deleted FY2013
1, 2	690000.9522	Not Used/Reported - Deleted FY2013
1, 2	690000.9523	Not Used/Reported - Deleted FY2013
1, 2	690000.9524	Not Used/Reported - Deleted FY2013
1, 2	690000.9525	Not Used/Reported - Deleted FY2013
1, 2	690000.9526	Not Used/Reported - Deleted FY2013
1, 2	690000.9527	Not Used/Reported - Deleted FY2013
1, 2	690000.9528	Not Used/Reported - Deleted FY2013
1, 2	718000.9000	Revised Account Definition
1, 2	718100.9000	New Account in FY2012 - 4th Quarter Reporting
1, 2	719100.9000	New Account in FY2012 - 4th Quarter Reporting
1, 2	728000.9000	Revised Account Definition
1, 2	728100.9000	New Account in FY2012 - 4th Quarter Reporting
1, 2	729100.9000	New Account in FY2012 - 4th Quarter Reporting
1, 2	810100.9000	TFM - To Be Deleted in FY2014
1, 2	810200.9000	TFM - To Be Deleted in FY2014

TAB B

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	N/A to DoD
101000.0110	Fund Balance with Treasury-Funds Collected	Debit	
101000.0120	Fund Balance with Treasury-Funds Disbursed	Credit	
101000.0130	Fund Balance with Treasury - Collections and Disbursements Aggregate (Summary Only)	Debit	
101000.0140	Fund Balance with Treasury-Funds Collected - Undistributed	Debit	
101000.0150	Fund Balance with Treasury-Funds Disbursed - Undistributed	Credit	
101000.0310	Fund Balance with Treasury-DFI - Collections	Debit	
101000.0320	Fund Balance with Treasury-DFI - Disbursements	Credit	
101000.0350	Fund Balance with Treasury-Cash Transfers	Debit	
101000.0410	Fund Balance with Treasury-Funds Collected-Seized	Debit	
101000.0420	Fund Balance with Treasury-Funds Disbursed-Seized	Credit	
101000.0510	Fund Balance with Treasury-Funds Collected-Vested	Debit	
101000.0520	Fund Balance with Treasury-Funds Disbursed-Vested	Credit	
101000.0640	Fund Balance with Treasury-Restorations	Debit	
101000.0670	Fund Balance with Treasury-Warrant	Debit	
101000.0680	Fund Balance with Treasury-Child Transfer	Debit	
101000.0710	Fund Balance with Treasury-Funds Collected - General Fund of Treasury	Debit	
101000.0720	Fund Balance with Treasury-Funds Disbursed - General Fund of Treasury	Credit	
101000.0730	Fund Balance with Treasury-General Fund of Treasury	Debit	
101000.0810	Fund Balance With Treasury - Receipt Accounts	Debit	
101000.0910	Fund Balance with Treasury - Fiduciary - Collections	Debit	
101000.0911	Fund Balance with Treasury - Fiduciary - Interest Revenue	Debit	
101000.0920	Fund Balance with Treasury - Fiduciary - Distribution	Credit	
101000.0930	Fund Balance with Treasury - Fiduciary	Debit	
101000.9000	Fund Balance With Treasury	Debit	
109000.0680	Fund Balance with Treasury Under a Continuing Resolution-Child Transfer	Debit	
109000.9000	Fund Balance With Treasury Under a Continuing Resolution	Debit	
111000.9000	Undeposited Collections	Debit	
112000.9000	Imprest Funds	Debit	
112500.9000	U.S. Debit Card Funds	Debit	
113000.9000	Funds Held by the Public	Debit	
119000.9000	Other Cash	Debit	
119300.9000	International Monetary Fund Assets - Reserve Position	Debit	✓
119400.9000	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	Debit	✓
119500.9000	Other Monetary Assets	Debit	
120000.9000	Foreign Currency	Debit	
120500.9000	Foreign Currency Denominated Equivalent Assets	Debit	✓
120900.9000	Uninvested Foreign Currency	Debit	✓
131000.0100	Accounts Receivable-Vendor Overpayment-Capitalized Purchase	Debit	
131000.0200	Accounts Receivable-Vendor Overpayment	Debit	
131000.0400	Accounts Receivable - Trust Fund - Distributed Offsetting Receipts	Debit	
131000.0910	Accounts Receivable-Undistributed Collections-Appropriation Level	Credit	
131000.0920	Accounts Receivable-Undistributed Collections-Component Level	Credit	
131000.0930	Accounts Receivable-Undistributed Collections-Business Area Level	Credit	
131000.0940	Accounts Receivable-Undistributed Collections-Installation Level	Credit	
131000.0950	Accounts Receivable-Unsupported Undistributed Collections-Department Level	Credit	
131000.9000	Accounts Receivable	Debit	
131900.9000	Allowance for Loss on Accounts Receivable	Credit	
132000.9000	Funded Employment Benefit Contributions Receivable	Debit	
132100.9000	Unfunded FECA Benefit Contributions Receivable	Debit	✓
132500.9000	Taxes Receivable	Debit	✓
132900.9000	Allowance for Loss on Taxes Receivable	Credit	✓
133000.9000	Receivable for Transfers of Currently Invested Balances	Debit	
133500.9000	Expenditure Transfers Receivable	Debit	
134000.0100	Interest Receivable -Interest Purchased	Debit	
134000.0400	Interest Receivable-Not Otherwise Classified - Trust Fund - Distributed Offsetting Receipts	Debit	
134000.9000	Interest Receivable - Not Otherwise Classified	Debit	
134100.8100	Interest Receivable - MHPI Loans	Debit	
134100.8200	Interest Receivable - ARMS Loans	Debit	
134100.8410	Interest Receivable - FMLLA Loans	Debit	
134100.8510	Interest Receivable - MDRFA Loans	Debit	
134100.9000	Interest Receivable - Loans	Debit	
134200.0400	Interest Receivable-Investments - Trust Fund - Distributed Offsetting Receipts	Debit	
134200.9000	Interest Receivable - Investments	Debit	
134300.9000	Interest Receivable - Taxes	Debit	✓
134400.9000	Interest Receivable on Special Drawing Rights	Debit	✓
134500.8100	Allowance for Loss on Interest Receivable - MHPI Loans	Credit	
134500.8200	Allowance for Loss on Interest Receivable - ARMS Loans	Credit	
134500.8410	Allowance for Loss on Interest Receivable - FMLLA Loans	Credit	
134500.9000	Allowance for Loss on Interest Receivable - Loans	Credit	
134600.9000	Allowance for Loss on Interest Receivable - Investments	Credit	
134700.9000	Allowance for Loss on Interest Receivable - Not Otherwise Classified	Credit	
134800.9000	Allowance for Loss on Interest Receivable - Taxes	Credit	✓
135000.8100	Loans Receivable-Military Housing	Debit	
135000.8200	Loans Receivable-ARMS Loans Program	Debit	
135000.8410	Loans Receivable-FMLLA-DL Pre-FY1992	Debit	
135000.8510	Loans Receivable-MDRFA DL Post FY1991	Debit	

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	N/A to DoD
135000.9000	Loans Receivable - Not Otherwise Defined	Debit	
135100.9000	Capitalized Loan Interest Receivable - Non-Credit Reform	Debit	
135900.8100	Allowance for Loss on Loans Receivable-Military Housing	Credit	
135900.8200	Allowance for Loss on Loans Receivable-ARMS Loans Program	Credit	
135900.8410	Allowance for Loss on Loans Receivable-FMLLA-DL Pre-FY1992	Credit	
135900.8510	Allowance for Loss on Loans Receivable-MDRFA DL Post FY1991	Credit	
135900.9000	Allowance for Loss on Loans Receivable	Credit	
136000.9000	Penalties and Fines Receivable - Not Otherwise Classified	Debit	
136100.8100	Penalties and Fines Receivable - Loans-Military Housing	Debit	
136100.8200	Penalties and Fines Receivable - Loans-ARMS Loans Program	Debit	
136100.8410	Penalties and Fines Receivable - Loans-FMLLA-DL Pre FY1992	Debit	
136100.8510	Penalties and Fines Receivable - Loans-MDRFA-DL Post FY1991	Debit	
136100.9000	Penalties and Fines Receivable - Loans	Debit	
136300.9000	Penalties and Fines Receivable - Taxes	Debit	✓
136500.8100	Allowance for Loss on Penalties and Fines Receivable - MHPI Loans-Military Housing	Credit	
136500.8200	Allowance for Loss on Penalties and Fines Receivable - ARMS Loans-Loans Program	Credit	
136500.8410	Allowance for Loss on Penalties and Fines Receivable - FMLLA Loans-DL Pre FY1992	Credit	
136500.9000	Allowance for Loss on Penalties and Fines Receivable - Loans	Credit	
136700.9000	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	Credit	
136800.9000	Allowance for Loss on Penalties and Fines Receivable - Taxes	Credit	✓
137000.9000	Administrative Fees Receivable - Not Otherwise Classified	Debit	
137100.9000	Administrative Fees Receivable - Loans	Debit	
137300.9000	Administrative Fees Receivable - Taxes	Debit	✓
137500.9000	Allowance for Loss on Administrative Fees Receivable - Loans	Credit	
137700.9000	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	Credit	
137800.9000	Allowance for Loss on Administrative Fees Receivable - Taxes	Credit	✓
138000.9000	Loans Receivable - Troubled Assets Relief Program	Debit	✓
138100.9000	Interest Receivable - Loans - Troubled Assets Relief Program	Debit	✓
138400.9000	Interest Receivable - Foreign Currency Denominated Assets	Debit	✓
138500.9000	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	Credit	✓
138900.9000	Allowance for Subsidy - Loans - Troubled Assets Relief Program	Credit	✓
139900.8100	Allowance for Subsidy-Military Housing	Credit	
139900.8200	Allowance for Subsidy-ARMS Loans Program	Credit	
139900.8510	Allowance for Subsidy -MDRFA DL Post FY1991	Credit	
139900.9000	Allowance for Subsidy	Credit	
141000.0200	Advances and Prepayments-Outstanding Contract Financing Payments	Debit	
141000.0300	Advances and Prepayments-Nonrecoverable/Deferred Military Personnel Reimbursement/Applied Cost	Debit	
141000.9000	Advances and Prepayments	Debit	
151100.9000	Operating Materials and Supplies Held for Use	Debit	
151200.9000	Operating Materials and Supplies Held in Reserve for Future Use	Debit	
151300.9000	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	Debit	
151400.9000	Operating Materials and Supplies Held for Repair	Debit	
151900.0100	Operating Materials and Supplies - Allowance -Excess, Obsolete and Unserviceable	Credit	
151900.0200	Operating Materials and Supplies - Allowance -Held for Repair	Credit	
151900.0300	Operating Materials and Supplies - Allowance -Held for Use	Credit	
151900.9000	Operating Materials and Supplies - Allowance	Credit	
152100.0100	Inventory Purchased for Resale -Inventory In-Transit	Debit	
152100.0800	Inventory Purchased for Resale -Inventory In-Transit LAC	Debit	
152100.0900	Inventory Purchased for Resale - LAC	Debit	
152100.9000	Inventory Purchased for Resale	Debit	
152200.0100	Inventory Held in Reserve for Future Sale-War Reserve	Debit	
152200.0900	Inventory Held in Reserve for Future Sale - LAC	Debit	
152200.9000	Inventory Held in Reserve for Future Sale	Debit	
152300.0100	Inventory Held for Repair -Inventory In-Transit	Debit	
152300.0800	Inventory Held for Repair - LAC - Inventory in Transit	Debit	
152300.0900	Inventory Held for Repair - LAC	Debit	
152300.9000	Inventory Held for Repair	Debit	
152400.0900	Inventory - Excess, Obsolete, and Unserviceable - LAC	Debit	
152400.9000	Inventory - Excess, Obsolete, and Unserviceable	Debit	
152500.0100	Inventory - Raw Materials-Inventory In-Transit	Debit	
152500.0800	Inventory - Raw Materials - LAC - In-Transit	Debit	
152500.0900	Inventory - Raw Materials - LAC	Debit	
152500.9000	Inventory - Raw Materials	Debit	
152600.0100	Inventory - Work-in-Process-Work For Activity Retention	Debit	
152600.0900	Inventory - Work-in-Process - LAC	Debit	
152600.9000	Inventory - Work-in-Process	Debit	
152700.0100	Inventory - Finished Goods-Inventory In-Transit	Debit	
152700.0800	Inventory - Finished Goods - LAC - Inventory In Transit	Debit	
152700.0900	Inventory - Finished Goods - LAC	Debit	
152700.9000	Inventory - Finished Goods	Debit	
152900.0120	Inventory - Allowance- Moving Average Cost (MAC) - Excess, Obsolete and Unserviceable	Credit	
152900.0140	Inventory - Allowance - Moving Average Cost (MAC) - Held for Repair	Credit	
152900.0810	Inventory - Allowance-Available and Purchased for Resale	Credit	
152900.0820	Inventory - Allowance- LAC - Excess, Obsolete and Unserviceable	Credit	
152900.0830	Inventory - Allowance-Finished Goods	Credit	
152900.0840	Inventory - Allowance- LAC - Held for Repair	Credit	

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	N/A to DoD
152900.0850	Inventory - Allowance-Held for Reserve for Future Sale	Credit	
152900.0860	Inventory - Allowance-Raw Material	Credit	
152900.0870	Inventory - Allowance-Work in Progress	Credit	
152900.0880	Inventory - Allowance-Customer Returns- Credit Granted	Credit	
152900.0890	Inventory - Allowance-Customer Returns without Credit	Credit	
152900.0900	Inventory - Allowance-Depot Level Repairable (DLR) Exchange Credit	Credit	
152900.0910	Inventory - Allowance-Material Returns, Estimated Repair and Exchange Cost (Supply Management Only)	Credit	
152900.0920	Inventory - Allowance-Available and Purchased for Resale-Purchased at Cost	Credit	
152900.9000	Inventory - Allowance	Credit	
153100.9000	Seized Monetary Instruments	Debit	
153200.9000	Seized Cash Deposited	Debit	
154100.9000	Forfeited Property Held for Sale	Debit	
154200.9000	Forfeited Property Held for Donation or Use	Debit	
154900.9000	Forfeited Property - Allowance	Credit	
155100.8100	Foreclosed Property - Military Housing	Debit	
155100.9000	Foreclosed Property	Debit	
155900.8100	Foreclosed Property - Allowance - Military Housing	Credit	
155900.9000	Foreclosed Property - Allowance	Credit	
156100.9000	Commodities Held Under Price Support and Stabilization Support Programs	Debit	
156900.9000	Commodities - Allowance	Credit	
157100.9000	Stockpile Materials Held in Reserve	Debit	
157200.9000	Stockpile Materials Held for Sale	Debit	
159100.9000	Other Related Property	Debit	
159900.9000	Other Related Property - Allowance	Credit	
161000.0400	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	Debit	
161000.9000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	Debit	
161100.0400	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	Credit	
161100.9000	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Credit	
161200.0400	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt -Non-Marketable Market Based	Debit	
161200.9000	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Debit	
161300.0500	Amortization of Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt-Non-Marketable Market Based-Discount	Debit	
161300.0600	Amortization of Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt-Non-Marketable Market Based-Premium	Credit	
161300.9000	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Debit	
161800.9000	Market Adjustment - Investments	Debit	✓
162000.9000	Investments in Securities Other Than the Bureau of the Public Debt Securities	Debit	✓
162100.9000	Discount on Securities Other Than the Bureau of the Public Debt Securities	Credit	✓
162200.9000	Premium on Securities Other Than the Bureau of the Public Debt Securities	Debit	✓
162300.9000	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	Debit	✓
163000.9000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Debit	✓
163100.9000	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Credit	✓
163300.9000	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Debit	✓
164200.9000	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Debit	✓
164300.9000	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Credit	✓
164400.9000	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Debit	✓
164500.9000	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Credit	✓
164600.9000	Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	Credit	✓
164700.9000	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	Debit	✓
165000.9000	Preferred Stock in Federal Government Sponsored Enterprise	Debit	✓
165100.9000	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	Debit	✓
165200.9000	Common Stock Warrants in Federal Government Sponsored Enterprise	Debit	✓
165300.9000	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	Debit	✓
167000.9000	Foreign Investments	Debit	✓
167100.9000	Discount on Foreign Investments	Credit	✓
167200.9000	Premium on Foreign Investments	Debit	✓
167900.9000	Foreign Exchange Rate Revalue Adjustments - Investments	Debit	✓
169000.0100	Other Investments -Marketable	Debit	✓
169000.0700	Other Investments -MHPI- Limited Partnership	Debit	
169000.9000	Other Investments	Debit	
171100.9000	Land and Land Rights	Debit	
171200.9000	Improvements to Land	Debit	
171900.9000	Accumulated Depreciation on Improvements to Land	Credit	
172000.0200	Construction-in-Progress-Facilities	Debit	
172000.0500	Construction-in-Progress-CY Transfers	Debit	
172000.9000	Construction-in-Progress	Debit	
173000.9000	Buildings, Improvements, and Renovations	Debit	
173900.9000	Accumulated Depreciation on Buildings, Improvements, and Renovations	Credit	
174000.9000	Other Structures and Facilities	Debit	
174900.9000	Accumulated Depreciation on Other Structures and Facilities	Credit	
175000.1000	Equipment-Military Equipment	Debit	
175000.9000	Equipment	Debit	
175900.1000	Accumulated Depreciation on Equipment-Military Equipment	Credit	
175900.9000	Accumulated Depreciation on Equipment	Credit	
181000.0100	Assets Under Capital Lease -Land and Buildings	Debit	
181000.0200	Assets Under Capital Lease -Machinery and Equipment	Debit	

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	N/A to DoD
181000.9000	Assets Under Capital Lease	Debit	
181900.9000	Accumulated Depreciation on Assets Under Capital Lease	Credit	
182000.9000	Leasehold Improvements	Debit	
182900.9000	Accumulated Amortization on Leasehold Improvements	Credit	
183000.9000	Internal-Use Software	Debit	
183200.9000	Internal-Use Software in Development	Debit	
183900.9000	Accumulated Amortization on Internal-Use Software	Credit	
184000.9000	Other Natural Resources	Debit	
184900.9000	Allowance for Depletion	Credit	
189000.9000	Other General Property, Plant, and Equipment	Debit	
189900.9000	Accumulated Depreciation on Other General Property, Plant, and Equipment	Credit	
192100.9000	Receivable From Appropriations	Debit	✓
192300.9000	Contingent Receivable for Capital Transfers	Debit	✓
192500.9000	Capital Transfers Receivable	Debit	✓
199000.0100	Other Assets-Contract Financing Payments	Debit	
199000.9000	Other Assets	Debit	
199500.9000	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	Debit	✓
211000.0300	Accounts Payable-Judgment Fund- CDA	Credit	
211000.0400	Accounts Payable-Judgment Fund- No Fear	Credit	
211000.0950	Accounts Payable-Unsupported Undistributed Disbursements-Department Level	Debit	
211000.2100	Accounts Payable-Undistributed Disbursements-Appropriation Level	Debit	
211000.2200	Accounts Payable-Undistributed Disbursements-Component Level	Debit	
211000.2300	Accounts Payable-Undistributed Disbursements-Business Area Level	Debit	
211000.2400	Accounts Payable-Undistributed Disbursements-Installation Level	Debit	
211000.9000	Accounts Payable	Credit	
211200.9000	Accounts Payable for Federal Government Sponsored Enterprise	Credit	✓
212000.9000	Disbursements in Transit	Credit	
213000.9000	Contract Holdbacks	Credit	
214000.0100	Accrued Interest Payable-Not Otherwise Classified-A/P	Credit	
214000.0200	Accrued Interest Payable-Not Otherwise Classified-PPAI	Credit	
214000.9000	Accrued Interest Payable - Not Otherwise Classified	Credit	
214100.9000	Accrued Interest Payable - Debt	Credit	
215000.9000	Payable for Transfers of Currently Invested Balances	Credit	
215500.9000	Expenditure Transfers Payable	Credit	
216000.9000	Entitlement Benefits Due and Payable	Credit	
217000.9000	Subsidy Payable to the Financing Account	Credit	
218000.9000	Loan Guarantee Liability	Credit	
219000.0100	Other Liabilities with Related Budgetary Obligations - Accrued Liabilities-Judgment Fund- CDA	Credit	
219000.0400	Other Liabilities with Related Budgetary Obligations - Reestimate Subsidy	Credit	
219000.0500	Other Liabilities with Related Budgetary Obligations - IBNR	Credit	
219000.0600	Other Liabilities with Related Budgetary Obligations - Temporary Early Retirement	Credit	
219000.9000	Other Liabilities With Related Budgetary Obligations	Credit	
219100.9000	Employee Health Care Liability Incurred but Not Reported	Credit	
219200.9000	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	Credit	✓
219300.9000	Allocation of Special Drawing Rights (SDRs)	Credit	✓
221000.0100	Accrued Funded Payroll and Leave-Accrued Annual Leave	Credit	
221000.0200	Accrued Funded Payroll and Leave-Salaries and Wages	Credit	
221000.9000	Accrued Funded Payroll and Leave	Credit	
221100.9000	Withholdings Payable	Credit	
221300.0100	Employer Contributions and Payroll Taxes Payable-Health Benefits	Credit	
221300.0200	Employer Contributions and Payroll Taxes Payable-Life Insurance	Credit	
221300.0300	Employer Contributions and Payroll Taxes Payable-Retirement	Credit	
221300.0400	Employer Contributions and Payroll Taxes Payable-VSIP	Credit	
221300.9000	Employer Contributions and Payroll Taxes Payable	Credit	
221500.0100	Other Post-Employment Benefits Due and Payable-Unemployment	Credit	
221500.9000	Other Post Employment Benefits Due and Payable	Credit	
221600.9000	Pension Benefits Due and Payable to Beneficiaries	Credit	
221700.9000	Benefit Premiums Payable to Carriers	Credit	
221800.9000	Life Insurance Benefits Due and Payable to Beneficiaries	Credit	
222000.0100	Unfunded Leave-Annual Leave	Credit	
222000.9000	Unfunded Leave	Credit	
222500.9000	Unfunded FECA Liability	Credit	
229000.0100	Other Unfunded Employment Related Liability-Unemployment	Credit	
229000.9000	Other Unfunded Employment Related Liability	Credit	
231000.0100	Liability for Advances and Prepayments-Disbursing Officer Cash	Credit	
231000.0400	Liability for Advances and Prepayments - Progress Billings	Credit	
231000.9000	Liability for Advances and Prepayments	Credit	
232000.9000	Other Deferred Revenue	Credit	
240000.9000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	Credit	
241000.9000	Liability for Clearing Accounts	Credit	
251000.9000	Principal Payable to the Bureau of the Public Debt	Credit	
251100.9000	Capitalized Loan Interest Payable - Non-Credit Reform	Credit	
252000.9000	Principal Payable to the Federal Financing Bank	Credit	
253000.9000	Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit	
253100.9000	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Debit	
253200.9000	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit	

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	N/A to DoD
253300.9000	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Debit	
253400.9000	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financial Authority	Debit	
254000.9000	Participation Certificates	Credit	
259000.9000	Other Debt	Credit	
261000.0100	Actuarial Pension Liability-Medicare	Credit	
261000.0200	Actuarial Pension Liability-Pension	Credit	
261000.9000	Actuarial Pension Liability	Credit	
262000.0100	Actuarial Health Insurance Liability-DHP	Credit	
262000.0200	Actuarial Health Insurance Liability-Medicare	Credit	
262000.9000	Actuarial Health Insurance Liability	Credit	
263000.9000	Actuarial Life Insurance Liability	Credit	
265000.0100	Actuarial FECA Liability-FECA	Credit	
265000.9000	Actuarial FECA Liability	Credit	
266000.9000	Actuarial Liabilities for Federal Insurance and Guarantee Programs	Credit	✓
267000.9000	Actuarial Liabilities for Treasury-Managed Benefit Programs	Credit	✓
269000.0100	Other Actuarial Liabilities-DoD Education Benefits Fund (EBF)	Credit	
269000.0200	Other Actuarial Liabilities-Medicare	Credit	
269000.0300	Other Actuarial Liabilities-Voluntary Separation Incentive Trust Fund (VSITF)	Credit	
269000.9000	Other Actuarial Liabilities	Credit	
291000.9000	Prior Liens Outstanding on Acquired Collateral	Credit	
292000.0100	Contingent Liabilities-Contract Financing Payments	Credit	
292000.9000	Contingent Liabilities	Credit	
292200.9000	Contingent Liabilities - Federal Government Sponsored Enterprise	Credit	✓
292300.9000	Contingent Liability for Capital Transfers	Credit	✓
294000.9000	Capital Lease Liability	Credit	
296000.9000	Accounts Payable From Canceled Appropriations	Credit	
297000.9000	Liability for Capital Transfers to the General Fund of the Treasury	Credit	
298000.9000	Custodial Liability	Credit	
298500.0100	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity - Disbursing Officer Cash	Credit	
298500.9000	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	Credit	
299000.0100	Other Liabilities Without Related Budgetary Obligations -Conventional	Credit	
299000.0200	Other Liabilities Without Related Budgetary Obligations -Excess	Credit	
299000.0300	Other Liabilities Without Related Budgetary Obligations -Judgment Fund- CDA	Credit	
299000.0400	Other Liabilities Without Related Budgetary Obligations -Judgment Fund- No FEAR	Credit	
299000.0500	Other Liabilities Without Related Budgetary Obligations -Military Equipment	Credit	
299000.0600	Other Liabilities Without Related Budgetary Obligations -Temporary Early Retirement	Credit	
299000.0700	Other Liabilities Without Related Budgetary Obligations - Seized Monetary Instruments	Credit	
299000.0800	Other Liabilities Without Related Budgetary Obligations -Progress Billings	Credit	
299000.9000	Other Liabilities Without Related Budgetary Obligations	Credit	
299500.9000	Estimated Cleanup Cost Liability	Credit	
299500.9501	Estimated Cleanup Cost Liability-OAEL Active Installations - Other	Credit	
299500.9502	Estimated Cleanup Cost Liability-BRAC - Environmental Corrective Actions/Closure Requirements	Credit	
299500.9503	Estimated Cleanup Cost Liability-EDWSP - Other Nuclear Powered Ships	Credit	
299500.9504	Estimated Cleanup Cost Liability-EDWSP - Other National Defense Weapons Systems	Credit	
299500.9505	Estimated Cleanup Cost Liability-EDWSP - Other	Credit	
299500.9506	Estimated Cleanup Cost Liability-EDWSP - Nuclear Powered Submarines	Credit	
299500.9507	Estimated Cleanup Cost Liability-BRAC-Other	Credit	
299500.9508	Estimated Cleanup Cost Liability-Chem Weapons Disposal Program - Chemical Agent and Munitions Destruction	Credit	
299500.9509	Estimated Cleanup Cost Liability-AERL-FUDS IRP & BD/DR	Credit	
299500.9510	Estimated Cleanup Cost Liability-EDWSP - Nuclear Powered Aircraft Carriers	Credit	
299500.9511	Estimated Cleanup Cost Liability-AERL-Active Installations -IRP&BD/DR	Credit	
299500.9512	Estimated Cleanup Cost Liability-AERL-Active Installations - MMRP	Credit	
299500.9513	Estimated Cleanup Cost Liability-BRAC - Installation Restoration Program	Credit	
299500.9514	Estimated Cleanup Cost Liability-BRAC - MMRP	Credit	
299500.9515	Estimated Cleanup Cost Liability-AERL-FUDS MMRP	Credit	
299500.9516	Estimated Cleanup Cost Liability-OAEL Active Installations Non-BRAC- Environmental Corrective Actions	Credit	
299500.9517	Estimated Cleanup Cost Liability-OAEL Active Installations Non-BRAC - Environmental Closure Requirements	Credit	
299500.9518	Estimated Cleanup Cost Liability-OAEL Active Installations Non BRAC - Environmental Response at OPS Ranges	Credit	
299500.9521	Estimated Cleanup Cost Liability-OAEL Active Installations Non-BRAC- Asbestos	Credit	
299500.9522	Estimated Cleanup Cost Liability-OAEL Active Installations Non-BRAC - Non-Military Equipment	Credit	
299500.9523	Estimated Cleanup Cost Liability-BRAC - Asbestos	Credit	
299500.9524	Estimated Cleanup Cost Liability-BRAC - Non-Military Equipment	Credit	
299500.9525	Estimated Cleanup Cost Liability-EDWSP - Non-Nuclear Powered Equipment	Credit	
299500.9526	Estimated Cleanup Cost Liability-Chem Weapons Disposal Program - Chemical Agent Munitions Disposal (CAMD) Demilitarization - Assembled Chemical Weapons Alternatives (ACWA)	Credit	
299500.9527	Estimated Cleanup Cost Liability-Chem Weapons Disposal Program - Other	Credit	
299500.9528	Estimated Cleanup Cost Liability-EDWSP - Nuclear Powered Military Equipment/Spent Nuclear Fuel	Credit	
310000.9000	Unexpended Appropriations - Cumulative	Credit	
310100.9000	Unexpended Appropriations - Appropriations Received	Credit	
310200.0100	Unexpended Appropriations - Transfers-In-Warrant	Credit	
310200.0200	Unexpended Appropriations - Transfers-In-Transfers	Credit	
310200.9000	Unexpended Appropriations - Transfers-In	Credit	
310300.0100	Unexpended Appropriations - Transfers-Out-Warrant	Debit	
310300.0200	Unexpended Appropriations - Transfers-Out-Transfers	Debit	
310300.9000	Unexpended Appropriations - Transfers-Out	Debit	
310500.9000	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	Debit	

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	N/A to DoD
310600.9000	Unexpended Appropriations - Adjustments	Debit	
310700.9000	Unexpended Appropriations - Used	Debit	
310800.9000	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Debit	
310900.9000	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Debit	
331000.0100	Cumulative Results of Operations-Deferred AOR	Credit	
331000.0200	Cumulative Results of Operations-Invested Capital-Assets Capitalized	Credit	
331000.0300	Cumulative Results of Operations-Invested Capital-Fund (Cash) Assets	Credit	
331000.0400	Cumulative Results of Operations-Invested Capital-Liabilities Assumed	Credit	
331000.0500	Cumulative Results of Operations - Transfers In	Credit	
331000.0600	Cumulative Results of Operations - Transfers Out	Credit	
331000.0700	Cumulative Results of Operations - Non Recoverable Depreciation, Amortization, other Adjustments	Credit	
331000.9000	Cumulative Results of Operations	Credit	
340000.9000	Fiduciary Net Assets	Credit	
341000.9000	Contributions to Fiduciary Net Assets	Credit	
342000.9000	Withdrawals or Distributions of Fiduciary Net Assets	Debit	
403200.9000	Estimated Indefinite Contract Authority	Debit	
403400.9000	Anticipated Adjustments to Contract Authority	Credit	
404200.9000	Estimated Indefinite Borrowing Authority	Debit	
404400.9000	Anticipated Reductions to Borrowing Authority	Credit	
404700.9000	Anticipated Transfers to the General Fund of the Treasury - Current Year Authority	Credit	
404800.9000	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	Credit	
406000.9000	Anticipated Collections From Non-Federal Sources	Debit	
407000.9000	Anticipated Collections From Federal Sources	Debit	
408100.9000	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	Credit	
408200.9000	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	Credit	
408300.9000	Transfers - Current-Year Authority - Receivable - Transferred	Credit	
411100.9000	Debt Liquidation Appropriations	Debit	
411200.9000	Liquidation of Deficiency - Appropriations	Debit	
411300.9000	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	Debit	
411400.0100	Appropriated Receipts Derived from Available Trust or Special Fund Receipts - Appropriation Level Authority	Debit	
411400.9000	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	Debit	
411500.9000	Loan Subsidy Appropriation	Debit	
411600.9000	Debt Forgiveness Appropriation	Debit	✓
411700.9000	Loan Administrative Expense Appropriation	Debit	
411800.9000	Reestimated Loan Subsidy Appropriation	Debit	
411900.0200	Other Appropriations Realized - Appropriated in Conference O&M 1002 Only	Debit	
411900.0210	Other Appropriations Realized - Appropriated in Conference O&M 1002 Only / Not Mapped	Debit	
411900.0600	Other Appropriations Realized - Undistributed Authority-Undistributed Unobligated Balance	Debit	
411900.9000	Other Appropriations Realized	Debit	
412000.9000	Anticipated Indefinite Appropriations	Debit	
412100.9000	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	Debit	
412200.9000	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	Debit	✓
412300.9000	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	Debit	
412400.9000	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	Credit	
412500.9000	Loan Modification Adjustment Transfer Appropriation	Debit	
412600.9000	Amounts Appropriated From Specific Invested TAFS - Receivable	Debit	
412700.9000	Amounts Appropriated From Specific Invested TAFS - Payable	Credit	
412800.9000	Amounts Appropriated From Specific Invested TAFS - Transfers-In	Debit	
412900.9000	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	Credit	
413000.9000	Appropriation To Liquidate Contract Authority Withdrawn	Credit	
413100.9000	Current-Year Contract Authority Realized	Debit	
413200.9000	Substitution of Contract Authority	Credit	
413300.9000	Decreases to Indefinite Contract Authority	Credit	
413400.9000	Contract Authority Withdrawn	Credit	
413500.9000	Contract Authority Liquidated	Credit	
413600.9000	Contract Authority To Be Liquidated by Trust Funds	Credit	
413700.9000	Transfers of Contract Authority - Allocation	Debit	
413800.9000	Appropriation To Liquidate Contract Authority	Debit	
413900.9000	Contract Authority Carried Forward	Debit	
414000.9000	Substitution of Borrowing Authority	Credit	
414100.9000	Current-Year Borrowing Authority Realized	Debit	
414200.9000	Actual Repayment of Borrowing Authority Converted to Cash	Credit	
414300.9000	Current-Year Decreases to Indefinite Borrowing Authority Realized	Credit	
414400.9000	Borrowing Authority Withdrawn	Credit	
414500.9000	Borrowing Authority Converted to Cash	Credit	
414600.9000	Actual Repayments of Debt, Current-Year Authority	Credit	
414700.9000	Actual Repayments of Debt, Prior-Year Balances	Credit	
414800.9000	Resources Realized From Borrowing Authority	Debit	
414900.9000	Borrowing Authority Carried Forward	Debit	
415000.9000	Reappropriations - Transfers-In	Debit	
415100.9000	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	Credit	
415200.9000	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	Credit	
415300.9000	Transfers of Contract Authority - Nonallocation	Debit	✓
415400.9000	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	Debit	✓
415700.9000	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	Debit	
415800.9000	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Debit	

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	N/A to DoD
416000.9000	Anticipated Transfers - Current-Year Authority	Debit	
416500.9000	Allocations of Authority - Anticipated From Invested Balances	Debit	
416600.9000	Allocations of Realized Authority - To Be Transferred From Invested Balances	Debit	
416700.9000	Allocations of Realized Authority - Transferred From Invested Balances	Debit	
416800.9000	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	Debit	
417000.0100	Transfers - Current-Year Authority - Appropriation Level Authority	Debit	
417000.0600	Transfers - Current-Year Authority Transfers In - Undistributed Authority-Undistributed Unobligated Balance	Debit	
417000.0610	Transfers - Current-Year Authority Transfers Out - Undistributed Authority-Undistributed Unobligated Balance	Credit	
417000.3102	Transfers - Current-Year Authority Transfers In	Debit	
417000.3103	Transfers - Current-Year Authority Transfers Out	Credit	
417000.9000	Transfers - Current-Year Authority	Debit	
417100.9000	Nonallocation Transfers of Invested Balances - Receivable	Debit	
417200.9000	Nonallocation Transfers of Invested Balances - Payable	Credit	
417300.9000	Nonallocation Transfers of Invested Balances - Transferred	Debit	
417500.0100	Allocation Transfers of Current-Year Authority for Noninvested Accounts - Appropriation Level Authority	Debit	
417500.9000	Allocation Transfers of Current-Year Authority for Noninvested Accounts	Debit	
417600.0100	Allocation Transfers of Prior-Year Balances - Appropriation Level Authority	Debit	
417600.0600	Allocation Transfers of Prior-Year Balances - Undistributed Authority-Undistributed Unobligated Balance	Debit	
417600.9000	Allocation Transfers of Prior-Year Balances	Debit	
418000.9000	Anticipated Transfers - Prior-Year Balances	Debit	
418300.9000	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Debit	
419000.0100	Transfers - Prior-Year Balances - Appropriation Level Authority	Debit	
419000.0600	Transfers - Prior-Year Balances Transferred In - Undistributed Authority-Undistributed Unobligated Balance	Debit	
419000.0610	Transfers - Prior-Year Balances Transferred Out - Undistributed Authority-Undistributed Unobligated Balance	Credit	
419000.3102	Transfers - Prior-Year Balances Transfers In	Debit	
419000.3103	Transfers - Prior-Year Balances Transfers Out	Credit	
419000.9000	Transfers - Prior-Year Balances	Debit	
419100.0100	Balance Transfers - Extension of Availability Other Than Reappropriations - Appropriation Level Authority	Debit	
419100.9000	Balance Transfers - Extension of Availability Other Than Reappropriations	Debit	
419200.9000	Balance Transfers - Unexpired to Expired	Debit	
419300.9000	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Debit	
419500.9000	Transfer of Obligated Balances	Debit	
419600.9000	Balance Transfers-In - Expired to Expired	Debit	
419700.9000	Balance Transfers-Out - Expired to Expired	Credit	
419900.9000	Transfer of Expired Expenditure Transfers - Receivable	Debit	
420100.4350	Total Actual Resources - Cancelled Appropriation BFY	Debit	
420100.4351	Total Actual Resources Collected - Prior Period Balances	Debit	
420100.9000	Total Actual Resources - Collected	Debit	
420800.9000	Adjustment to Total Resources - Disposition of Canceled Payables	Credit	
421000.9000	Anticipated Reimbursements and Other Income	Debit	
421200.9000	Liquidation of Deficiency - Offsetting Collections	Debit	
421500.9000	Anticipated Expenditure Transfers from Trust Funds	Debit	
422100.9000	Unfilled Customer Orders Without Advance	Debit	
422200.9000	Unfilled Customer Orders With Advance	Debit	
422500.9000	Expenditure Transfers from Trust Funds - Receivable	Debit	
423000.9000	Unfilled Customer Orders Without Advance - Transferred	Debit	
423100.9000	Unfilled Customer Orders With Advance - Transferred	Credit	
423200.9000	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Debit	
423300.9000	Reimbursements and Other Income Earned - Receivable - Transferred	Debit	
423400.9000	Other Federal Receivables - Transferred	Debit	
425100.0700	Reimbursements and Other Income Earned - Receivable - Undistributed	Debit	
425100.9000	Reimbursements and Other Income Earned - Receivable	Debit	
425200.0700	Reimbursements and Other Income Earned - Collected - Undistributed	Debit	
425200.9000	Reimbursements and Other Income Earned - Collected	Debit	
425200.9901	Reimbursements and Other Income Earned - Collected - Col B and C 1002 Reimb only	Debit	
425300.9000	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	Debit	
425500.9000	Expenditure Transfers from Trust Funds - Collected	Debit	
426000.9000	Actual Collections of "governmental-type" Fees	Debit	
426100.9000	Actual Collections of Business-Type Fees	Debit	
426200.9000	Actual Collections of Loan Principal	Debit	
426300.9000	Actual Collections of Loan Interest	Debit	
426400.9000	Actual Collections of Rent	Debit	
426500.9000	Actual Collections From Sale of Foreclosed Property	Debit	
426600.0500	Other Actual Business-Type Collections From Non-Federal Sources - Distributed Offsetting Receipts	Debit	
426600.0700	Other Actual Business-Type Collections From Non-Federal Sources - Undistributed	Debit	
426600.9000	Other Actual Business-Type Collections From Non-Federal Sources	Debit	
426700.9000	Other Actual "governmental-type" Collections From Non-Federal Sources	Debit	
427100.9000	Actual Program Fund Subsidy Collected	Debit	
427300.9000	Interest Collected From Treasury	Debit	
427500.9000	Actual Collections From Liquidating Fund	Debit	
427600.9000	Actual Collections From Financing Fund	Debit	
427700.9000	Other Actual Collections - Federal	Debit	
428300.9000	Interest Receivable From Treasury	Debit	
428500.9000	Receivable From the Liquidating Fund	Debit	
428600.9000	Receivable From the Financing Fund	Debit	✓

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	N/A to DoD
428700.9000	Other Federal Receivables	Debit	
429000.9000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	Debit	✓
429500.9000	Revaluation of Foreign Currency in the Exchange Stabilization Fund	Debit	
431000.9000	Anticipated Recoveries of Prior-Year Obligations	Debit	
432000.9000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	Debit	
435000.4201	Canceled Authority - Unfilled Customer Orders/Accts Receivable - Prior Period Balances	Credit	
435000.4601	Canceled Authority - Expired Authority - Unobligated - Prior Period Balances	Credit	
435000.4650	Canceled Authority - Expired Authority	Credit	
435000.4800	Canceled Authority - Undelivered Orders	Credit	
435000.4801	Canceled Authority - Undelivered Orders - Obligated - Prior Period Balances	Credit	
435000.4900	Canceled Authority - Delivered Orders	Credit	
435000.4901	Canceled Authority - Delivered Orders - Obligated - Prior Period Balances	Credit	
435000.9000	Canceled Authority	Credit	
435100.9000	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	Credit	
435500.9000	Cancellation of Appropriation From Unavailable Receipts	Credit	
435600.9000	Cancellation of Appropriation From Invested Balances	Credit	
435700.9000	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	Credit	
437000.9000	Offset to Appropriation Realized for Redemption of Treasury Securities	Credit	✓
438200.9000	Temporary Reduction - New Budget Authority	Credit	
438300.9000	Temporary Reduction - Prior-Year Balances	Credit	
438400.9000	Temporary Reduction/Cancellation Returned by Appropriation	Credit	
438700.9000	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	Credit	
438800.9000	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	Credit	
439000.9000	Reappropriations - Transfers-Out	Credit	
439100.9000	Adjustments to Indefinite Appropriations	Credit	
439200.0100	Permanent Reduction - New Budget Authority - Appropriation Level Authority	Credit	
439200.0600	Permanent Reduction - New Budget Authority - Undistributed Authority-Undistributed Unobligated Balance	Credit	
439200.9000	Permanent Reduction - New Budget Authority	Credit	
439300.0100	Permanent Reduction - Prior-Year Balances - Appropriation Level Authority	Credit	
439300.9000	Permanent Reduction - Prior-Year Balances	Credit	
439400.9000	Receipts Unavailable for Obligation Upon Collection	Credit	
439500.0100	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Appropriation Level Authority	Credit	
439500.9000	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	Credit	
439600.9000	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	Credit	
439700.9000	Receipts and Appropriations Temporarily Precluded From Obligation	Credit	
439800.9000	Offsetting Collections Temporarily Precluded From Obligation	Credit	
439900.9000	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	Credit	
442000.9000	Unapportioned Authority - Pending Rescission	Credit	
443000.9000	Unapportioned Authority - OMB Deferral	Credit	
445000.0600	Unapportioned Authority - Undistributed Authority-Undistributed Unobligated Balance	Credit	
445000.9000	Unapportioned Authority	Credit	
451000.0600	Apportionments - Undistributed Authority-Undistributed Unobligated Balance	Credit	
451000.9000	Apportionments	Credit	
454000.9000	Internal Fund Distributions Issued	Credit	
455000.9000	Internal Fund Distributions Received	Debit	
456000.9000	Funds Available for Allotment	Credit	
457000.9000	Allotments Issued	Credit	
458000.9000	Allotments Received	Debit	
459000.9000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	Credit	
461000.0600	Allotments - Realized Resources - Undistributed Authority-Undistributed Unobligated Balance	Credit	
461000.9000	Allotments - Realized Resources	Credit	
462000.9000	Unobligated Funds Exempt From Apportionment	Credit	
463000.9000	Funds Not Available for Commitment/Obligation	Credit	
465000.0600	Allotments - Expired Authority - Undistributed Authority-Undistributed Unobligated Balance	Credit	
465000.0610	Allotments - Expired Authority - Undistributed Disbursements	Credit	
465000.9000	Allotments - Expired Authority	Credit	
469000.9000	Anticipated Resources - Programs Exempt From Apportionment	Credit	
470000.9000	Commitments - Programs Subject to Apportionment	Credit	
472000.9000	Commitments - Programs Exempt From Apportionment	Credit	
480100.9000	Undelivered Orders - Obligations, Unpaid	Credit	
480200.9000	Undelivered Orders - Obligations, Prepaid/Advanced	Credit	
483100.9000	Undelivered Orders - Obligations Transferred, Unpaid	Credit	
483200.9000	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	Credit	
487100.9000	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Debit	
487200.9000	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Debit	
488100.9000	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Credit	
488200.9000	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Credit	
490100.0700	Delivered Orders - Obligations, Unpaid - Undistributed	Debit	
490100.9000	Delivered Orders - Obligations, Unpaid	Credit	
490200.0700	Delivered Orders - Obligations, Paid - Undistributed	Credit	
490200.9000	Delivered Orders - Obligations, Paid	Credit	
490800.9000	Authority Outlayed Not Yet Disbursed	Credit	✓
493100.9000	Delivered Orders - Obligations Transferred, Unpaid	Credit	
497100.0700	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries - Undistributed	Debit	

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	N/A to DoD
497100.9000	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Debit	
497200.9000	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Debit	
498100.9000	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Credit	
498200.9000	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Credit	
510000.0210	Revenue From Goods Sold -Nonrecoverable Capital Asset Surcharge	Credit	
510000.0220	Revenue From Goods Sold -Non-recoverable Cash Surcharge	Credit	
510000.0230	Revenue From Goods Sold -Non-recoverable Inventory Surcharge	Credit	
510000.0240	Revenue From Goods Sold -Nonrecoverable Inventory Replenishment	Credit	
510000.0300	Revenue From Goods Sold -Sales at Exchange	Credit	
510000.0400	Revenue From Goods Sold -Capitalized Assets	Credit	
510000.9000	Revenue From Goods Sold	Credit	
510900.9000	Contra Revenue for Goods Sold	Debit	
520000.0210	Revenue from Services Provided-Nonrecoverable Capital Asset Surcharge	Credit	
520000.0220	Revenue from Services Provided-Nonrecoverable Cash Surcharge	Credit	
520000.9000	Revenue From Services Provided	Credit	
520900.9000	Contra Revenue from Services Provided	Debit	
531000.0500	Interest Revenue - Other-Distributed Offsetting Receipt	Credit	
531000.0600	Interest Revenue - RNATP	Credit	
531000.9000	Interest Revenue - Other	Credit	
531100.0500	Interest Revenue - Investments-Distributed Offsetting Receipt	Credit	
531100.0600	Interest Revenue - Investments-RNATP	Credit	
531100.9000	Interest Revenue - Investments	Credit	
531200.0500	Interest Revenue - Loans Receivable/Uninvested Funds-Distributed Offsetting Receipt	Credit	
531200.0600	Interest Revenue - Loans Receivable/Uninvested Funds-RNATP	Credit	
531200.9000	Interest Revenue - Loans Receivable/Uninvested Funds	Credit	
531300.9000	Interest Revenue - Subsidy Amortization	Credit	
531400.9000	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Credit	✓
531500.9000	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Debit	✓
531700.0500	Contra Revenue for Interest Revenue - Loans Receivable - Distributed Offsetting Receipt	Debit	
531700.0600	Contra Revenue for Interest Revenue - Loans Receivable - RNATP	Debit	
531700.9000	Contra Revenue for Interest Revenue - Loans Receivable	Debit	
531800.0500	Contra Revenue for Interest Revenue - Investments - Distributed Offsetting Receipt	Debit	
531800.0600	Contra Revenue for Interest Revenue - Investments - RNATP	Debit	
531800.9000	Contra Revenue for Interest Revenue - Investments	Debit	
531900.0500	Contra Revenue for Interest Revenue - Other - Distributed Offsetting Receipt	Debit	
531900.0600	Contra Revenue for Interest Revenue - Other - RNATP	Debit	
531900.9000	Contra Revenue for Interest Revenue - Other	Debit	
532000.0500	Penalties and Fines Revenue -Distributed Offsetting Receipt	Credit	
532000.9000	Penalties and Fines Revenue	Credit	
532400.0500	Contra Revenue for Penalties and Fines - Distributed Offsetting Receipt	Debit	
532400.9000	Contra Revenue for Penalties and Fines	Debit	
532500.0500	Administrative Fees Revenue - Distributed Offsetting Receipt	Credit	
532500.9000	Administrative Fees Revenue	Credit	
532900.0500	Contra Revenue for Administrative Fees -Distributed Offsetting Receipt	Debit	
532900.9000	Contra Revenue for Administrative Fees	Debit	
540000.0500	Funded Benefit Program Revenue-Distributed Offsetting Receipt	Credit	
540000.9000	Funded Benefit Program Revenue	Credit	
540500.9000	Unfunded FECA Benefit Revenue	Credit	✓
540600.9000	Contra Revenue for Unfunded FECA Benefit Revenue	Debit	✓
540900.0500	Contra Revenue for Funded Benefit Program Revenue - Distributed Offsetting Receipt	Debit	
540900.9000	Contra Revenue for Funded Benefit Program Revenue	Debit	
550000.9000	Insurance and Guarantee Premium Revenue	Credit	
550900.9000	Contra Revenue for Insurance and Guarantee Premium Revenue	Debit	
560000.0500	Donated Revenue - Financial Resources -Distributed Offsetting Receipt	Credit	
560000.9000	Donated Revenue - Financial Resources	Credit	
560900.0500	Contra Revenue for Donations - Financial Resources - Distributed Offsetting Receipt	Debit	
560900.9000	Contra Revenue for Donations - Financial Resources	Debit	
561000.9000	Donated Revenue - Nonfinancial Resources	Credit	
561900.9000	Contra Donated Revenue - Nonfinancial Resources	Debit	
564000.9000	Forfeiture Revenue - Cash and Cash Equivalents	Credit	
564900.9000	Contra Forfeiture Revenue - Cash and Cash Equivalents	Debit	
565000.9000	Forfeiture Revenue - Forfeitures of Property	Credit	
565900.9000	Contra Forfeiture Revenue - Forfeitures of Property	Debit	
570000.0240	Expended Appropriations-Non-recoverable Gains and Losses	Credit	
570000.9000	Expended Appropriations	Credit	
570500.9000	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	Credit	
570800.9000	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Credit	
570900.9000	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Credit	
572000.0300	Financing Sources Transferred In Without Reimbursement-Inventory Transfers- Moving Average Cost (MAC)	Credit	
572000.0310	Financing Sources Transferred In Without Reimbursement-Inventory Transfers- LAC	Credit	
572000.0700	Financing Sources Transferred In Without Reimbursement-Liabilities Assumed- Used	Credit	
572000.0800	Financing Sources Transferred In Without Reimbursement-Property Transfers	Credit	
572000.1200	Financing Sources Transferred In Without Reimbursement - WIP	Credit	
572000.1300	Financing Sources Transferred In Without Reimbursement - Capital Investment Program (CIP)	Credit	
572000.9000	Financing Sources Transferred In Without Reimbursement	Credit	
573000.0130	Financing Sources Transferred Out Without Reimbursement - WCF Cash/PY Purchases Only 5730	Debit	

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	N/A to DoD
573000.0300	Financing Sources Transferred Out Without Reimbursement-Inventory Transfers- Moving Average Cost (MAC)	Debit	
573000.0310	Financing Sources Transferred Out Without Reimbursement-Inventory Transfers- LAC	Debit	
573000.0700	Financing Sources Transferred Out Without Reimbursement-Liabilities Assumed- Used	Debit	
573000.0800	Financing Sources Transferred Out Without Reimbursement-Property Transfers	Debit	
573000.1200	Financing Sources Transferred Out Without Reimbursement- WIP	Debit	
573000.1300	Financing Sources Transferred Out Without Reimbursement - Capital Investment Program (CIP)	Debit	
573000.9000	Financing Sources Transferred Out Without Reimbursement	Debit	
574000.9000	Appropriated Earmarked Receipts Transferred In	Credit	
574500.9000	Appropriated Earmarked Receipts Transferred Out	Debit	
575000.0500	Expenditure Financing Sources - Transfers-In -Distributed Offsetting Receipt	Credit	
575000.9000	Expenditure Financing Sources - Transfers-In	Credit	
575500.0200	Nonexpenditure Financing Sources - Transfers-In-Fund (Cash) Transfer	Credit	
575500.1200	Nonexpenditure Financing Sources - Transfers-In-Appropriated Receipts	Credit	
575500.9000	Nonexpenditure Financing Sources - Transfers-In - Other	Credit	
575600.9000	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	Credit	
576000.9000	Expenditure Financing Sources - Transfers-Out	Debit	
576500.0200	Nonexpenditure Financing Sources - Transfers-Out -Fund (Cash) Transfer	Debit	
576500.1200	Nonexpenditure Financing Sources - Transfers-Out -Appropriated Receipts	Debit	
576500.9000	Nonexpenditure Financing Sources - Transfers-Out - Other	Debit	
576600.9000	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	Debit	
577500.9000	Nonbudgetary Financing Sources Transferred In	Credit	
577600.9000	Nonbudgetary Financing Sources Transferred Out	Debit	
578000.0100	Imputed Financing Sources -Life Insurance	Credit	
578000.0200	Imputed Financing Sources -Health	Credit	
578000.0300	Imputed Financing Sources -Retirement	Credit	
578000.0400	Imputed Financing Sources -Judgment Fund (Except for CDA/No FEAR)	Credit	
578000.0500	Imputed Financing Sources -Intra Entity	Credit	
578000.0600	Imputed Financing Sources -Mil Retire Pension	Credit	
578000.0700	Imputed Financing Sources -Mil Retire Health	Credit	
578000.9000	Imputed Financing Sources	Credit	
579000.0100	Other Financing Sources -Relating to Adj	Credit	
579000.9000	Other Financing Sources	Credit	
579000.9010	Other Financing Sources - No Budgetary Impact (No BI)	Credit	
579100.9000	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	Debit	
579200.9000	Financing Sources To Be Transferred Out - Contingent Liability	Debit	
579500.9000	Seigniorage	Credit	✓
580000.9000	Tax Revenue Collected - Not Otherwise Classified	Credit	
580100.9000	Tax Revenue Collected - Individual	Credit	✓
580200.9000	Tax Revenue Collected - Corporate	Credit	✓
580300.9000	Tax Revenue Collected - Unemployment	Credit	✓
580400.9000	Tax Revenue Collected - Excise	Credit	✓
580500.9000	Tax Revenue Collected - Estate and Gift	Credit	✓
580600.9000	Tax Revenue Collected - Customs	Credit	✓
582000.9000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	Credit	✓
582100.9000	Tax Revenue Accrual Adjustment - Individual	Credit	✓
582200.9000	Tax Revenue Accrual Adjustment - Corporate	Credit	✓
582300.9000	Tax Revenue Accrual Adjustment - Unemployment	Credit	✓
582400.9000	Tax Revenue Accrual Adjustment - Excise	Credit	✓
582500.9000	Tax Revenue Accrual Adjustment - Estate and Gift	Credit	✓
582600.9000	Tax Revenue Accrual Adjustment - Customs	Credit	✓
583000.9000	Contra Revenue for Taxes - Not Otherwise Classified	Debit	✓
583100.9000	Contra Revenue for Taxes - Individual	Debit	✓
583200.9000	Contra Revenue for Taxes - Corporate	Debit	✓
583300.9000	Contra Revenue for Taxes - Unemployment	Debit	✓
583400.9000	Contra Revenue for Taxes - Excise	Debit	✓
583500.9000	Contra Revenue for Taxes - Estate and Gift	Debit	✓
583600.9000	Contra Revenue for Taxes - Customs	Debit	✓
589000.9000	Tax Revenue Refunds - Not Otherwise Classified	Debit	✓
589100.9000	Tax Revenue Refunds - Individual	Debit	✓
589200.9000	Tax Revenue Refunds - Corporate	Debit	✓
589300.9000	Tax Revenue Refunds - Unemployment	Debit	✓
589400.9000	Tax Revenue Refunds - Excise	Debit	✓
589500.9000	Tax Revenue Refunds - Estate and Gift	Debit	✓
589600.9000	Tax Revenue Refunds - Customs	Debit	✓
590000.1100	Other Revenue - No Budgetary Impact (No BI)	Credit	
590000.1300	Other Revenue -Distributed Offsetting Receipt	Credit	
590000.9000	Other Revenue	Credit	
590000.9030	Other Revenue - RNATP	Credit	
590900.1300	Contra Revenue for Other Revenue - Distributed Offsetting Receipt	Debit	
590900.9000	Contra Revenue for Other Revenue	Debit	
590900.9010	Contra Revenue for Other Revenue - No Budgetary Impact (No BI)	Debit	
590900.9030	Contra Revenue for Other Revenue - RNATP	Debit	
591900.9000	Revenue and Financing Sources - Cancellations	Debit	
592100.9000	Valuation Change in Investments - Exchange Stabilization Fund	Credit	✓
592200.9000	Valuation Change in Investments for Federal Government Sponsored Enterprise	Credit	✓
592300.9000	Valuation Change in Investments - Beneficial Interest in Trust	Credit	✓

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	N/A to DoD
599000.9000	Collections for Others - Statement of Custodial Activity	Debit	✓
599100.9000	Accrued Collections for Others - Statement of Custodial Activity	Debit	
599300.9000	Offset to Non-Entity Collections - Statement of Changes in Net Position	Debit	
599400.9000	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	Debit	
599700.9000	Financing Sources Transferred In From Custodial Statement Collections	Credit	
599800.9000	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	Debit	
610000.0131	Operating Expenses/Program Costs - Judgment Fund-Contract Disputes Act (CDA)	Debit	
610000.0132	Operating Expenses/Program Costs - Judgment Fund-No FEAR	Debit	
610000.0177	Operating Expenses/Program Costs - Supervision, Inspection, and Overhead (SIOH) Cost Allocation	Debit	
610000.0540	Operating Expenses/Program Costs - Other-Financial Transfers-Recoverable	Debit	
610000.1540	Operating Expenses/Program Costs - Other-Financial Transfers-Non-Recoverable	Debit	
610000.7100	Operating Expenses/Program Costs - DDRS Trading Partner Capital Asset account adjustment	Debit	
610000.9000	Operating Expenses/Program Costs	Debit	
619000.9000	Contra Bad Debt Expense - Incurred for Others	Credit	
619900.9000	Adjustment to Subsidy Expense	Credit	
631000.9000	Interest Expense on Borrowings from Bureau of Public Debt or Federal Financing Bank	Debit	
632000.9000	Interest Expense on Securities	Debit	
633000.0141	Other Interest Expense - Prompt Payment Act Interest (PPAI)	Debit	
633000.9000	Other Interest Expense	Debit	
633800.9000	Remuneration Interest	Debit	✓
634000.9000	Interest Expense Accrued on the Liability for Loan Guarantees	Debit	
640000.0300	Benefits Expense - Personnel Benefits-Unemployment	Debit	
640000.0400	Benefits Expense - Personnel Benefits-Health	Debit	
640000.0500	Benefits Expense - Personnel Benefits-Life	Debit	
640000.0600	Benefits Expense - Personnel Benefits-Retirement	Debit	
640000.0700	Benefits Expense - Personnel Benefits-Voluntary Separation Incentive Program	Debit	
640000.0800	Benefits Expense - Personnel Benefits-FECA	Debit	
640000.9000	Benefit Expense	Debit	
640000.9020	Benefit Expense - CNATP	Debit	
650000.1652	Cost of Goods Sold - Moving Average Cost (MAC)	Debit	
650000.1653	Cost of Goods Sold - Activity Retention	Debit	
650000.9000	Cost of Goods Sold	Debit	
660000.9000	Applied Overhead	Credit	
661000.9000	Cost Capitalization Offset	Credit	
671000.1702	Depreciation, Amortization, and Depletion - Equipment	Debit	
671000.1703	Depreciation, Amortization, and Depletion - Real Property	Debit	
671000.1704	Depreciation, Amortization, and Depletion - Amortization of Leasehold Improvements and Other Intangible Assets.	Debit	
671000.1712	Depreciation, Amortization, and Depletion - Equipment - Non-recoverable	Debit	
671000.1713	Depreciation, Amortization, and Depletion - Real Property - Non-recoverable	Debit	
671000.1714	Depreciation, Amortization, and Depletion - Amortization of Leasehold Improvements and Other Intangible Assets. - Non-recoverable	Debit	
671000.9000	Depreciation, Amortization, and Depletion	Debit	
672000.9000	Bad Debt Expense	Debit	
673000.0100	Imputed Costs-Life Insurance	Debit	
673000.0200	Imputed Costs-Health	Debit	
673000.0300	Imputed Costs-Retirement	Debit	
673000.0400	Imputed Costs-Judgment Fund (Except for CDA/No FEAR)	Debit	
673000.0500	Imputed Costs-Intra Entity	Debit	
673000.0600	Imputed Costs-Military Retirement Pension	Debit	
673000.0700	Imputed Costs-Military Retirement Health	Debit	
673000.9000	Imputed Costs	Debit	
679000.1011	Other Expenses Not Requiring Budgetary Resources-Operating Materials and Supplies Used	Debit	
679000.1012	Other Expenses Not Requiring Budgetary Resources-Performance Metric Indicator 31	Debit	
679000.9000	Other Expenses Not Requiring Budgetary Resources	Debit	
680000.0100	Future Funded Expenses - Annual Leave Liability	Debit	
680000.0120	Future Funded Expenses - Annual Leave Liability - CNATP	Debit	
680000.0300	Future Funded Expenses - Reestimate Subsidy	Debit	
680000.1803	Future Funded Expenses-Judgment Fund-CDA -Insurance Claims and Indemnities	Debit	
680000.1804	Future Funded Expenses-Judgment Fund-No FEAR-Insurance Claims and Indemnities	Debit	
680000.3110	Future Funded Expenses - Actuarial Normal Cost Liability	Debit	
680000.3120	Future Funded Expenses - Actuarial Interest Cost	Debit	
680000.3130	Future Funded Expenses - Actuarial Gain/Loss from Experience	Debit	
680000.3140	Future Funded Expenses - Actuarial Gain/Loss from Trend Assumption Changes	Debit	
680000.3150	Future Funded Expenses - Actuarial Gain/Loss from Other Assumption Changes	Debit	
680000.3160	Future Funded Expenses - Actuarial Plan Amendment Liability	Debit	
680000.3170	Future Funded Expenses - Actuarial Other	Debit	
680000.3180	Future Funded Expenses - Actuarial Benefit Outlay	Debit	
680000.9000	Future Funded Expenses	Debit	
680000.9020	Future Funded Expenses - CNATP	Debit	
685000.0300	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)-Unemployment-Military Personnel Benefits	Debit	
685000.0800	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)-FECA-Civilian Personnel Benefits	Debit	
685000.9000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Debit	
690000.1906	Nonproduction Costs-Undistributed	Debit	
690000.1909	Nonproduction Costs-Contract Holdbacks	Debit	

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	N/A to DoD
690000.9000	Nonproduction Costs	Debit	
690000.9020	Nonproduction Costs - CNATP	Debit	
711000.0100	Gains on Disposition of Assets - Other-Non-recoverable (Gains) Losses on Disposal of Excess Inventory - LAC	Credit	
711000.0200	Gains on Disposition of Assets - Other-Non-recoverable Gains and Losses-Property - LAC	Credit	
711000.7000	Gains on Disposition of Assets - Other - Non Recoverable	Credit	
711000.7010	Gains on Disposition of Assets - Other - Non Recoverable - No Budgetary Impact (No BI)	Credit	
711000.7030	Gains on Disposition of Assets - Other - Non Recoverable - RNATP	Credit	
711000.7500	Gains on Disposition of Assets - Other - Non Recoverable - Disposal on Excess Inventory - Moving Average Cost (MAC)	Credit	
711000.7510	Gains on Disposition of Assets - Other - Non Recoverable - Disposal on Excess Inventory - LAC - No Budgetary Impact (No BI)	Credit	
711000.9000	Gains on Disposition of Assets - Other	Credit	
711000.9010	Gains on Disposition of Assets - Other - No Budgetary Impact (No BI)	Credit	
711000.9030	Gains on Disposition of Assets - Other - RNATP	Credit	
711100.9000	Gains on Disposition of Investments	Credit	
711100.9030	Gains on Disposition of Investments - RNATP	Credit	
711200.9000	Gains on Disposition of Borrowings	Credit	
717100.9000	Gains on Changes in Long-Term Assumptions - From Experience	Credit	
717200.9000	Losses on Changes in Long-Term Assumptions - From Experience	Debit	
718000.9000	Unrealized Gains	Credit	
718000.9010	Unrealized Gains - No Budgetary Impact (No BI) 718000	Credit	
718000.9030	Unrealized Gains - RNATP	Credit	
718100.9000	Unrealized Gains - Exchange Stabilization Fund	Credit	✓
719000.0010	Other Gains - No Budgetary Impact (No BI) - LAC	Credit	
719000.0100	Other Gains-Non-recoverable Gains	Credit	
719000.0200	Other Gains-Physical Inventory Gains - Non-Recoverable	Credit	
719000.0300	Other Gains-Physical Inventory Gains - Returns No Credit	Credit	
719000.5110	Other Gains-Physical Inventory Gains - Moving Average Cost (MAC) No Budgetary Impact (No BI)	Credit	
719000.7000	Other Gains - Non Recoverable	Credit	
719000.7010	Other Gains - Non Recoverable - No Budgetary Impact (No BI)	Credit	
719000.7510	Other Gains - Non Recoverable - Disposal of Inventory - No Budgetary Impact (No BI)	Credit	
719000.9000	Other Gains	Credit	
719000.9010	Other Gains - No Budgetary Impact (No BI) - Moving Average Cost (MAC)	Credit	
719000.9030	Other Gains - RNATP	Credit	
719100.9000	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	Credit	✓
721000.0010	Losses on Disposition of Assets - Other - LAC - No Budgetary Impact (No BI)	Debit	
721000.0020	Losses on Disposition of Assets - Other - LAC - CNATP	Debit	
721000.0100	Losses on Disposition of Assets - Other-Nonrecoverable Base Closure (BRAC) Cost	Debit	
721000.0200	Losses on Disposition of Assets - Other-Nonrecoverable Disposal of Equipment/Capital Assets	Debit	
721000.7500	Losses on Disposition of Assets - Other - Non-Recoverable Disposal of Inventory LAC	Debit	
721000.7510	Losses on Disposition of Assets - Other - Non-Recoverable Disposal of Inventory No Budgetary Impact (No BI)	Debit	
721000.7520	Losses on Disposition of Assets - Other - Non-Recoverable Disposal of Inventory CNATP	Debit	
721000.7710	Losses on Disposition of Assets - Other - Non-Recoverable Disposal of Equipment/Capital Asset - No Budgetary Impact (No BI)	Debit	
721000.7720	Losses on Disposition of Assets - Other - Non-Recoverable Disposal of Equipment/Capital Asset - CNATP	Debit	
721000.7810	Losses on Disposition of Assets - Other - Non-Recoverable Base Closure Cost - No Budgetary Impact (No BI)	Debit	
721000.7820	Losses on Disposition of Assets - Other - Non-Recoverable Base Closure Cost - CNATP	Debit	
721000.9000	Losses on Disposition of Assets - Other	Debit	
721000.9010	Losses on Disposition of Assets - Other - No Budgetary Impact (No BI)	Debit	
721000.9020	Losses on Disposition of Assets - Other - CNATP	Debit	
721100.9000	Losses on Disposition of Investments	Debit	
721100.9020	Losses on Disposition of Investments - CNATP	Debit	
721200.9000	Losses on Disposition of Borrowings	Debit	
727100.9000	Gains on Changes in Long-Term Assumptions	Credit	
727200.9000	Losses on Changes in Long-Term Assumptions	Debit	
728000.9000	Unrealized Losses	Debit	
728100.9000	Unrealized Losses - Exchange Stabilization Fund	Debit	✓
729000.0100	Other Losses-Nonrecoverable Losses	Debit	
729000.0110	Other Losses-Nonrecoverable Losses - No Budgetary Impact (No BI)	Debit	
729000.0120	Other Losses-Nonrecoverable Losses -CNATP - LAC	Debit	
729000.0200	Other Losses-Other Inventory Losses	Debit	
729000.0210	Other Losses-Other Inventory Losses - No Budgetary Impact (No BI)	Debit	
729000.0220	Other Losses-Other Inventory Losses - CNATP	Debit	
729000.0300	Other Losses-Shrinkage/Deterioration Losses	Debit	
729000.0310	Other Losses-Shrinkage/Deterioration Losses - No Budgetary Impact (No BI)	Debit	
729000.0320	Other Losses-Shrinkage/Deterioration Losses - CNATP	Debit	
729000.0400	Other Losses-WIP-Excess	Debit	
729000.0410	Other Losses-WIP-Excess - No Budgetary Impact (No BI)	Debit	
729000.0420	Other Losses-WIP-Excess - CNATP	Debit	
729000.0500	Other Losses-Excess/Obsolescence/Spoilage Losses	Debit	
729000.0510	Other Losses-Excess/Obsolescence/Spoilage Losses - No Budgetary Impact (No BI)	Debit	
729000.0520	Other Losses-Excess/Obsolescence/Spoilage Losses - CNATP	Debit	
729000.0600	Other Losses-WIP- Shrinkage	Debit	
729000.0610	Other Losses-WIP- Shrinkage - No Budgetary Impact (No BI)	Debit	
729000.0620	Other Losses-WIP- Shrinkage - CNATP	Debit	
729000.7010	Other Losses - Non-Recoverable - No Budgetary Impact (No BI)	Debit	

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	N/A to DoD
729000.7020	Other Losses - Non-Recoverable - CNATP - Moving Average Cost (MAC)	Debit	
729000.7530	Other Losses - NR G/L Disp Exc Inv LAC No Budgetary Impact (No BI)	Debit	
729000.7540	Other Losses - NR G/L Disp Exc Inv Moving Average Cost (MAC) No Budgetary Impact (No BI)	Debit	
729000.9000	Other Losses	Debit	
729000.9010	Other Losses - No Budgetary Impact (No BI)	Debit	
729000.9020	Other Losses - CNATP	Debit	
729100.9000	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	Debit	✓
730000.9000	Extraordinary Items	Credit	
730000.9020	Extraordinary Items - CNATP	Credit	
740000.0100	Prior Period Adjustments Due to Corrections of Errors - Non-Recoverable-Deferred	Credit	
740000.9000	Prior-Period Adjustments Due to Corrections of Errors	Credit	
740000.9010	Prior-Period Adjustments Due to Corrections of Errors - No Budgetary Impact (No BI)	Credit	
740100.9000	Prior-Period Adjustments Due to Changes in Accounting Principles	Credit	
740500.9000	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	Credit	
750000.9000	Distribution of Income - Dividend	Debit	✓
760000.9000	Changes in Actuarial Liability	Debit	
801000.9000	Guaranteed Loan Level	Debit	
801500.9000	Guaranteed Loan Level - Unapportioned	Credit	
802000.9000	Guaranteed Loan Level - Apportioned	Credit	
802500.9000	Reserved for Agency Use	Debit	✓
803000.9000	Reserved for Agency Use	Debit	✓
803500.9000	Reserved for Agency Use	Debit	✓
804000.9000	Guaranteed Loan Level - Used Authority	Credit	
804500.9000	Guaranteed Loan Level - Unused Authority	Credit	
805000.9000	Guaranteed Loan Principal Outstanding	Debit	
805300.9000	Guaranteed Loan New Disbursements by Lender	Credit	
805600.9000	Reserved for Agency Use	Debit	✓
805900.9000	Reserved for Agency Use	Debit	✓
806200.9000	Reserved for Agency Use	Debit	✓
806500.9000	Guaranteed Loan Collections, Defaults, and Adjustments	Debit	
806800.9000	Reserved for Agency Use	Debit	✓
807000.9000	Guaranteed Loan Cumulative Disbursements by Lenders	Credit	
810100.9000	Partial Authority Cancellation	Credit	
810200.9000	Offset for Partial Authority Cancellation	Debit	
880100.9000	Offset for Purchases of Assets	Credit	
880200.9000	Purchases of Property, Plant, and Equipment	Debit	
880300.9000	Purchases of Inventory and Related Property	Debit	
880400.9000	Purchases of Assets - Other	Debit	

TAB C

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
101000.0110	Fund Balance with Treasury-Funds Collected	Debit	The amount of Fund Balance With Treasury (FBWT) increased by receiving appropriations, reappropriations, continuing resolutions, appropriation restorations, and allocations. It also is increased by amounts borrowed from the Bureau of the Public Debt (BPD), the Federal Financing Bank, or other Federal entities, and amounts collected and credited to appropriation or fund accounts. While the normal balance of this account is a debit, this account is credited through posting refund of advances and offsetting collection activity. This account does not close at yearend.	✓	✓	✓						Collections (debit) and Offsetting Collections (credit)
101000.0120	Fund Balance with Treasury-Funds Disbursed	Credit	The amount of Fund Balance With Treasury (FBWT) reduced by disbursements made to pay liabilities or to purchase assets, goods, and services or investments in U.S. securities (securities issued by BPD or other Federal agencies). While the normal balance in this account is a credit (reduce FBWT), this account is also debited through posting a refund of a previously recorded disbursement. This account does not close at yearend.	✓	✓	✓						Disbursements (credit) and Refunds (debit)
101000.0130	Fund Balance with Treasury - Collections and Disbursements Aggregate (Summary Only)	Debit	The aggregate amount of Fund Balance With Treasury (FBWT) that is cumulative of DoD SGL Accounts 1010.0110 (FBWT - Collected) and 101.0120 (FBWT-Disbursed). The normal balance in this account is a debit. This account does not close at yearend.	✓	✓	✓			✓			N/A at the Posting Level - Former Account DoD SGL 1013 Summary Account - Retains the aggregate amount of 101000.0110 and 101000.0120.
101000.0140	Fund Balance with Treasury-Funds Collected - Undistributed	Debit	The amount of Fund Balance With Treasury (FBWT) posted to 101000.0110, where insufficient matching data exists for clearing a collection in transit. The normal balance in this account is a debit. This account does not close at yearend.	✓	✓	✓						Postings to 101000.0110 will be automatically or manually defaulted to 101000.0140 if insufficient matching data exists for clearing a specific collection in transit
101000.0150	Fund Balance with Treasury-Funds Disbursed - Undistributed	Credit	The amount of Fund Balance With Treasury (FBWT) posted to 101000.0120, where insufficient matching data exists for clearing a disbursement in transit. The normal balance in this account is a credit. This account does not close at yearend.	✓	✓	✓						Postings to 101000.0120 will be automatically or manually defaulted to 101000.0150 if insufficient matching data exists for clearing a specific disbursement in transit. See also 490200.0700.
101000.0310	Fund Balance with Treasury-DFI - Collections	Debit	The amount of Fund Balance With Treasury (FBWT) collections into the Developmental Fund for Iraq (DFI), including proceeds from Iraqi oil sales, repatriated assets from the United States and other nations, and deposits from unencumbered oil-for-food proceeds. DFI funds are restricted for Iraqi infrastructure and other Iraqi support needs. The normal balance in this account is a debit. This account does not close at yearend.	✓					✓			DFI is derived by Program
101000.0320	Fund Balance with Treasury-DFI - Disbursements	Credit	The amount of Fund Balance With Treasury (FBWT) disbursements from the Developmental Fund for Iraq (DFI), including disbursements from Iraqi oil proceeds, repatriated assets from the United States and other nations, and other unencumbered oil-for-food proceeds. DFI funds are restricted for Iraqi infrastructure and other Iraqi support needs. The normal balance in this account is a credit. This account does not close at yearend.	✓					✓			DFI is derived by Program
101000.0350	Fund Balance with Treasury-Cash Transfers	Debit	The aggregate amount of Fund Balance With Treasury (FBWT) - Cash Transfers increased by receiving transfers-in and reimbursements from other Federal agencies, and decreased by transfers-out and reimbursements to other Federal agencies. The normal balance of this account is a debit. This account does not close at yearend.	✓	✓	✓						Cash Transfers other than Collections and Disbursements
101000.0410	Fund Balance with Treasury-Funds Collected-Seized	Debit	The amount of Fund Balance With Treasury (FBWT) increased through the seizure of Iraqi cash of former Iraqi regime monies confiscated by coalition forces. Seized Iraqi funds are restricted for support of the Iraqi people. The normal balance in this account is a debit. This account does not close at yearend.	✓					✓			Seized Iraqi funds are derived
101000.0420	Fund Balance with Treasury-Funds Disbursed-Seized	Credit	The amount of Fund Balance With Treasury (FBWT) reduced through the disbursement of Iraqi cash that was seized from former Iraqi regime monies confiscated by coalition forces. Seized Iraqi funds are restricted for support of the Iraqi people. The normal balance in this account is a credit. This account does not close at yearend.	✓					✓			Seized Iraqi funds are derived
101000.0510	Fund Balance with Treasury-Funds Collected-Vested	Debit	The amount of Fund Balance With Treasury (FBWT) increased through the seizure of Iraqi cash of former Iraqi regime monies confiscated within the United States. Vested Iraqi funds are restricted for support of the Iraqi people. The normal balance in this account is a debit. This account does not close at yearend.	✓					✓			FBwT Vested funds are derived
101000.0520	Fund Balance with Treasury-Funds Disbursed-Vested	Credit	The amount of Fund Balance With Treasury (FBWT) reduced through the disbursement of Iraqi cash that was seized from former Iraqi regime monies confiscated within the United States. Vested Iraqi funds are restricted for support of the Iraqi people. The normal balance in this account is a credit. This account does not close at yearend.	✓					✓			FBwT Vested funds are derived
101000.0640	Fund Balance with Treasury-Restorations	Debit	The amount of Fund Balance With Treasury (FBWT) appropriated funds received for facilities sustainment, restoration, and modernization projects within the United States under the American Recovery and Reinvestment Act (ARRA) as an investment in DoD facility improvements, including the repair of roads, roofs, barracks, family housing, medical facilities, and buildings that support operational requirements, such as aircraft hangars or training sites. This account does not close at yearend.	✓		✓			✓			Derived by TAS
101000.0670	Fund Balance with Treasury-Warrant	Debit	The amount of Fund Balance with Treasury (FBWT) recorded with receipt of the appropriation warrant. While the normal balance in this account is a debit, this account may also be credited through other disbursement or refund activity not otherwise classified. This account does not close at yearend. ACCOUNT USED BY ARMY ONLY	✓		✓						Restricted to current use by the ARMY - Derived by Receipt of the Appropriation Warrant (TAS Level) - All other components should continue posting to 101000.9000 for Warrants
101000.0680	Fund Balance with Treasury-Child Transfer	Debit	The amount of Fund Balance With Treasury (FBWT) received or disbursed where the Department is a party to allocation transfers with other federal agencies as a receiving (child) entity. An allocation transfer is an entity's legal delegation of authority to obligate budget authority and outlay funds on its behalf. Generally, all financial activity related to allocation transfers (e.g., budget authority, obligations, outlays) is reported in the financial statements of the parent entity. Exceptions to this general rule apply to specific funds for which OMB has directed that all activity be reported in the financial statements of the child entity, including U.S. Treasury-Managed Trust Funds, Executive Office of the President (EOP), and all other funds specifically designated by OMB. Based on an agreement with OMB, funds for Security Assistance programs are reported separately from the Department's financial statements and notes. While the normal balance of this account is a debit, this account is credited through posting offsetting collections and disbursement activity. This account does not close at yearend.	✓					✓			N/A at Transaction Level - Parent/Child Relationship Identified by TAS
101000.0710	Fund Balance with Treasury-Funds Collected - General Fund of Treasury	Debit	The amount of Fund Balance With Treasury (FBWT) increased by collections received from the General Fund of the Treasury. The normal balance in this account is a debit. This account does not close at yearend.	✓		✓			✓			Derived by TAS
101000.0720	Fund Balance with Treasury-Funds Disbursed - General Fund of Treasury	Credit	The amount of Fund Balance With Treasury (FBWT) decreased by reimbursements to the General Fund of the Treasury. The normal balance in this account is a credit. This account does not close at yearend.	✓		✓			✓			Derived by TAS
101000.0730	Fund Balance with Treasury-General Fund of Treasury	Debit	The aggregate amount of Fund Balance With Treasury (FBWT) - General Fund of the Treasury is cumulative of DoD SGL Accounts 101000.0710 (FBWT - Funds Collected - GFOT) and 101000.0720 (FBWT - Funds Disbursed - GFOT). The normal balance in this account is a debit. This account does not close at yearend.	✓					✓			Derived by TAS - GFOT Summary Account
101000.0810	Fund Balance With Treasury - Receipt Accounts	Debit	The aggregate amount of Fund Balance With Treasury (FBWT) that represents receipt account balances in the Family Housing Improvement Fund, Military Unaccompanied Housing Improvement Fund and Direct Loan Financing Account in DDRS-Budgetary, and the Guaranteed Loan Financing Account in DDRS-AFS. The normal balance in this account is a debit. This account does not close at yearend.			✓			✓			Derived by TAS
101000.0910	Fund Balance with Treasury - Fiduciary - Collections	Debit	The amount of Fund Balance With Treasury (FBWT) increased by fiduciary cash that is collected, received, or held by the Department on behalf of an individual or nonfederal entity. Public Law 89-538 authorized the Department, through the Savings Deposit Program, to collect voluntary contributions from members of the Armed Forces serving outside the United States or their possessions in designated areas. These contributions are deposited in the U.S. Treasury on behalf of the members. Fiduciary assets are reported in Notes to the Financial Statement are not recognized on the Balance Sheet. While the normal balance of this account is a debit, this account is credited through posting offsetting collection activity. This account does not close at yearend.	✓	✓				✓			Fiduciary Relationship Derived

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
101000.0911	Fund Balance with Treasury - Fiduciary - Interest Revenue	Debit	The amount of Fund Balance With Treasury (FBWT) increased by interest earned on fiduciary cash held by the Department on behalf of an individual or nonfederal entity. Public Law 89-538 authorized the Department, through the Savings Deposit Program, to collect voluntary contributions from members of the Armed Forces serving outside the United States or its possessions in designated areas. Interest earned on these contributions is deposited in the U.S. Treasury on behalf of the members. Fiduciary assets are reported in Notes to the Financial Statement are not recognized on the Balance Sheet. While the normal balance of this account is a debit, this account is credited through posting offsetting collection activity. This account does not close at yearend.	✓	✓				✓			Fiduciary Relationship Derived
101000.0920	Fund Balance with Treasury - Fiduciary - Distribution	Credit	The amount of Fund Balance With Treasury (FBWT) reduced by disposition of fiduciary cash on behalf of an individual or nonfederal entity. Fiduciary assets are reported in Notes to the Financial Statement are not recognized on the Balance Sheet. While the normal balance in this account is a credit, this account is also debited through posting a refund of a previously recorded disbursement. This account does not close at yearend.	✓	✓				✓			Fiduciary Relationship Derived
101000.0930	Fund Balance with Treasury - Fiduciary	Debit	The aggregate amount of Fund Balance With Treasury (FBWT) Fiduciary activity that is cumulative of DoD SGL Accounts 101000.0910 (Fiduciary - Collections), 101000.0911 (Fiduciary - Interest Revenue), and 101000.0920 (Fiduciary - Distribution). The normal balance in this account is a debit. This account does not close at yearend.	✓	✓				✓			Fiduciary Relationship Derived
101000.9000	Fund Balance With Treasury	Debit	The aggregate amount of Fund Balance with Treasury (FBWT) deposits other than collections, disbursements and transfers otherwise identified in the 101000.xxxx account series. The balance in this account is reduced by cancellation of expired appropriations, and sequestration or rescission of appropriations. While the normal balance in this account is a debit, this account may also be credited through other disbursement or refund activity not otherwise classified. This account does not close at yearend.	✓	✓	✓						FBWT - Other than Collections, Disbursements and Transfers
109000.0680	Fund Balance with Treasury Under a Continuing Resolution-Child Transfer	Debit	The amount equal to the funding provided under a continuing resolution received or disbursed where the Department is a party to allocation transfers with other federal agencies as a receiving (child) entity. An allocation transfer is an entity's legal delegation of authority to obligate budget authority and outlay funds on its behalf. Generally, all financial activity related to allocation transfers (e.g., budget authority, obligations, outlays) is reported in the financial statements of the parent entity. Exceptions to this general rule apply to specific funds for which OMB has directed that all activity be reported in the financial statements of the child entity, including U.S. Treasury-Managed Trust Funds, Executive Office of the President (EOP), and all other funds specifically designated by OMB. Based on an agreement with OMB, funds for Security Assistance programs are reported separately from the Department's financial statements and notes. The balance in this account will adjust to zero when Financial Management Service processes a warrant and must adjust to zero by yearend. This account does not close at yearend.	✓					✓			Parent/Child Relationship Identified by TAS
109000.9000	Fund Balance With Treasury Under a Continuing Resolution	Debit	The amount equal to the funding provided under a continuing resolution and apportioned in accordance with Office of Management and Budget's automatic apportionment bulletin. The balance in this account will adjust to zero when the U.S. Department of the Treasury's Financial Management Service processes a warrant and must adjust to zero by yearend. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
111000.9000	Undeposited Collections	Debit	The amount of collections on hand, not yet deposited within the same accounting period. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
112000.9000	Imprest Funds	Debit	The amount of cash authorized to be held by agency cashiers at personal risk. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
112500.9000	U.S. Debit Card Funds	Debit	The amount of cash authorized to be placed on U.S. Federal Government debit cards by Federal agencies and held at personal risk by a Federal agency representative. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
113000.9000	Funds Held by the Public	Debit	The amount of funds held by the public that Office of Management and Budget has determined will be included in the budget of the United States Government: Appendix. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
119000.9000	Other Cash	Debit	The amount of cash holdings not otherwise classified above, including the amount of U.S. Treasury cash held by disbursing officers at personal risk. The balance in this account is not considered an asset of a DoD Component for external financial statement reporting as it represents U.S. Treasury cash advanced to disbursing officers under various authorities. Disbursing officer's cash is non-entity, restricted cash. A liability account for the total amount advanced by the U.S. Treasury must be maintained. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
119300.9000	International Monetary Fund Assets - Reserve Position	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-02 (March 2012).								✓	USSGL Account Only - DoD not authorized to post this account
119400.9000	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-02 (March 2012).								✓	USSGL Account Only - DoD not authorized to post this account
119500.9000	Other Monetary Assets	Debit	The balance of monetary assets for which a specific DoD SGL account has not been established. This includes gold (valued at market). It excludes monetary assets seized (DoD SGL account 153100.9000), special drawing rights, U.S. reserves in the International Monetary Fund, and all Exchange Stabilization Fund activity. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
120000.9000	Foreign Currency	Debit	The amount of U.S. dollar equivalent of foreign government currency. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
120500.9000	Foreign Currency Denominated Equivalent Assets	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-02 (March 2012).								✓	USSGL Account Only - DoD not authorized to post this account
120900.9000	Uninvested Foreign Currency	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-02 (March 2012).								✓	USSGL Account Only - DoD not authorized to post this account
131000.0100	Accounts Receivable-Vendor Overpayment-Capitalized Purchase	Debit	The amount due from non-federal vendors for capital asset purchases when the right to a refund accrues. This account does not close at yearend.	✓	✓							UTC C414 for DoD SGL Accounts 171100.9000 - 189000.9000
131000.0200	Accounts Receivable-Vendor Overpayment	Debit	The amount due from non-federal vendors for purchases other than capital assets (Inventory and related property and expense items) when the right to a refund accrues. This account does not close at yearend.	✓	✓	✓						UTC C414 (Do Not Use w/USSGL 171100-189000), D128 and D130
131000.0400	Accounts Receivable - Trust Fund - Distributed Offsetting Receipts	Debit	The amount of distributed offsetting receipts due from others when the right to receive funds accrues. This DoD SGL Account is for Trust Funds Only. This account does not close at yearend.			✓			✓			For Trust Funds Only
131000.0910	Accounts Receivable-Undistributed Collections-Appropriation Level	Credit	The amount reflecting a reduction in accounts receivable associated with undistributed collections from others for which insufficient matching data exists for clearing a specific accounts receivable at the appropriation level. This account does not close at yearend.	✓	✓	✓						Postings to 131000.0100, 131000.0200 or 131000.9000 will be automatically or manually defaulted to 131000.0910 if insufficient matching data exists for clearing a specific accounts receivable at the appropriation level.
131000.0920	Accounts Receivable-Undistributed Collections-Component Level	Credit	The amount reflecting a reduction in accounts receivable associated with undistributed collections from others for which insufficient matching data exists for clearing a specific accounts receivable at the component level. This account does not close at yearend.	✓	✓							Postings to 131000.0100, 131000.0200 or 131000.9000 will be automatically or manually defaulted to 131000.0920 if insufficient matching data exists for clearing a specific accounts receivable at the component level.
131000.0930	Accounts Receivable-Undistributed Collections-Business Area Level	Credit	The amount reflecting a reduction in accounts receivable associated with undistributed collections from others for which insufficient matching data exists for clearing a specific accounts receivable at the business area level. This account does not close at yearend.	✓	✓							Postings to 131000.0100, 131000.0200 or 131000.9000 will be automatically or manually defaulted to 131000.0930 if insufficient matching data exists for clearing a specific accounts receivable at the business area level.
131000.0940	Accounts Receivable-Undistributed Collections-Installation Level	Credit	The amount reflecting a reduction in accounts receivable associated with undistributed collections from others for which insufficient matching data exists for clearing a specific accounts receivable at the installation level. This account does not close at yearend.	✓	✓							Postings to 131000.0100, 131000.0200 or 131000.9000 will be automatically or manually defaulted to 131000.0940 if insufficient matching data exists for clearing a specific accounts receivable at the installation level.
131000.0950	Accounts Receivable-Unsupported Undistributed Collections-Department Level	Credit	The amount reflecting a reduction in accounts receivable associated with an unsupported undistributed collections from others for which insufficient matching data exists for clearing a specific accounts receivable below the Department Regular level. This account does not close at yearend.	✓	✓							Postings to 131000.0100, 131000.0200 or 131000.9000 will be automatically or manually defaulted to 131000.0950 if the collection is unsupported and unmatched below the level of Department Regular. This account posts with proprietary account 101000.0140.

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
131000.9000	Accounts Receivable	Debit	The amount due from others when the right to receive funds accrues. This may result from the performance of services, the delivery of goods, or court-ordered assessment. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
131900.9000	Allowance for Loss on Accounts Receivable	Credit	The estimated amount of uncollectible accounts receivable. Increase the account by the amount estimated to be uncollectible each accounting period. Decrease the account by the actual amount subsequently written off. The amount should consider outstanding advances. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
132000.9000	Funded Employment Benefit Contributions Receivable	Debit	The amount recorded by administering Federal agencies for funded contributions due from Federal employers and/or covered employees for employment related benefits such as retirement, health insurance, life insurance, Federal Employees' Compensation Act, and unemployment compensation. This amount excludes Social Security taxes. When the Federal paying agency records the actual budgetary obligation, the associated FECA liability and receivable are considered funded. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
132100.9000	Unfunded FECA Benefit Contributions Receivable	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
132500.9000	Taxes Receivable	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
132900.9000	Allowance for Loss on Taxes Receivable	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
133000.9000	Receivable for Transfers of Currently Invested Balances	Debit	The amount representing transfers receivable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving Federal entity will request a transfer of funds. The investing Federal entity will disinvest and transfer necessary funds via an SF 1151. Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized, and obligations may be incurred before the actual transfer of funds. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
133500.9000	Expenditure Transfers Receivable	Debit	The amount of financing sources receivable from a trust fund or a Federal fund (as defined by the Office of Management and Budget) resulting from a nonexchange transaction. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
134000.0100	Interest Receivable - Interest Purchased	Debit	The amount of accrued interest receivable on purchased Treasury securities. This account does not close at yearend.	✓		✓						Interest Acquired in Securities Purchase - UTC B129 and D416 (write-off)
134000.0400	Interest Receivable-Not Otherwise Classified - Trust Fund - Distributed Offsetting Receipts	Debit	The amount of distributed offsetting receipts from accrued interest receivable not otherwise identified. This DoD SGL Account is for Trust Funds Only. This account does not close at yearend.			✓			✓			For Trust Funds Only
134000.9000	Interest Receivable - Not Otherwise Classified	Debit	The amount of accrued interest receivable not otherwise identified. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
134100.8100	Interest Receivable - MHPI Loans	Debit	The amount of accrued interest charges receivable on Military Housing Privatization Initiative (MHPI) loans. This account does not close at yearend.	✓		✓						Military Housing Privatization Initiative (MHPI)
134100.8200	Interest Receivable - ARMS Loans	Debit	The amount of accrued interest charges receivable on Armament Retooling and Manufacturing Support (ARMS) loans. This account does not close at yearend.	✓		✓						Armament Retooling and Manufacturing Support (ARMS)
134100.8410	Interest Receivable - FMLLA Loans	Debit	The amount of accrued interest charges receivable on Foreign Military Loan Liquidating Account - DL Pre FY1992 loans. This account does not close at yearend.	✓		✓						Foreign Military Loan Liquidating Account - DL Pre FY1992
134100.8510	Interest Receivable - MDRFA Loans	Debit	The amount of accrued interest charges receivable on Military Debt Reduction Financing Account - DL Post FY1991. This account does not close at yearend.	✓		✓						Military Debt Reduction Financing Account - DL Post FY1991
134100.9000	Interest Receivable - Loans	Debit	DO NOT USE - Post transaction at the 1341.xxxx detail level - Treasury Definition: The amount of accrued interest charges receivable on loans. This account does not close at yearend.	✓		✓	✓					USSGL Account - Do not use - Post at the 134100.xxxx detail level
134200.0400	Interest Receivable-Investments - Trust Fund - Distributed Offsetting Receipts	Debit	The amount of distributed offsetting receipts from accrued interest charges receivable on investment securities. This account is for Trust Funds Only. This account does not close at yearend.			✓			✓			For Trust Funds Only
134200.9000	Interest Receivable - Investments	Debit	The amount of accrued interest charges receivable on investment securities. This account does not close at yearend.	✓		✓						USSGL Posting Account - Post at USSGL .9000 level
134300.9000	Interest Receivable - Taxes	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
134400.9000	Interest Receivable on Special Drawing Rights	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
134500.8100	Allowance for Loss on Interest Receivable - MHPI Loans	Credit	The estimated amount of loss due to uncollectible interest receivable on Military Housing Privatization Initiative (MHPI) loans. This account excludes the allowances on loans subject to credit reform, which are recorded in DoD SGL account 139900.8100. This account does not close at yearend.	✓								Military Housing Privatization Initiative (MHPI)
134500.8200	Allowance for Loss on Interest Receivable - ARMS Loans	Credit	The estimated amount of loss due to uncollectible interest receivable on Armament Retooling and Manufacturing Support (ARMS) loans. This account excludes the allowances on loans subject to credit reform, which are recorded in DoD SGL account 1399.8200. This account does not close at yearend.	✓								Armament Retooling and Manufacturing Support (ARMS)
134500.8410	Allowance for Loss on Interest Receivable - FMLLA Loans	Credit	The estimated amount of loss due to uncollectible interest receivable on Foreign Military Loan Liquidating Account - DL Pre FY1992 loans. This account excludes the allowances on loans subject to credit reform, which are recorded in DoD SGL account 139900.8410. This account does not close at yearend.	✓								Foreign Military Loan Liquidating Account - DL Pre FY1992
134500.9000	Allowance for Loss on Interest Receivable - Loans	Credit	DO NOT USE - Post transaction at the 134500.xxxx detail level - Treasury Definition: The estimated amount of loss due to uncollectible interest receivable on loans. This account excludes the allowances on loans subject to credit reform, which are recorded in USSGL account 139900. "Allowance for Subsidy." This account does not close at yearend.	✓		✓	✓					USSGL Account - Do not use - Post at the 134500.xxxx detail level
134600.9000	Allowance for Loss on Interest Receivable - Investments	Credit	The estimated amount of loss due to uncollectible interest receivable on investment securities. This account does not close at yearend.	✓								USSGL Posting Account - Post at USSGL .9000 level
134700.9000	Allowance for Loss on Interest Receivable - Not Otherwise Classified	Credit	The estimated amount of loss due to uncollectible interest receivable from credit programs before fiscal 1992 and other interest receivable for all years not otherwise identified. This account excludes the allowances for loans subject to credit reform, which are recorded in DoD SGL accounts 1399.xxxx. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
134800.9000	Allowance for Loss on Interest Receivable - Taxes	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
135000.8100	Loans Receivable-Military Housing	Debit	The amount loaned to another Federal account or fund, individuals, private sector organizations, State and local governments, or foreign governments - Military Housing Privatization Initiative (MHPI). This account does not close at yearend.	✓		✓						Military Housing Privatization Initiative (MHPI)
135000.8200	Loans Receivable-ARMS Loans Program	Debit	The amount loaned to another Federal account or fund, individuals, private sector organizations, State and local governments, or foreign governments - Armament Retooling and Manufacturing Support (ARMS). This account does not close at yearend.	✓		✓						Armament Retooling and Manufacturing Support (ARMS)
135000.8410	Loans Receivable-FMLLA-DL Pre-FY1992	Debit	The amount loaned to another Federal account or fund, individuals, private sector organizations, State and local governments, or foreign governments - Military Loan Liquidating Account - DL Pre FY1992. This account does not close at yearend.	✓		✓						Foreign Military Loan Liquidating Account - DL Pre FY1992
135000.8510	Loans Receivable-MDRFA DL Post FY1991	Debit	The amount loaned to another Federal account or fund, individuals, private sector organizations, State and local governments, or foreign governments - Military Debt Reduction Financing Account - DL Post FY1991. This account does not close at yearend.	✓		✓						Military Debt Reduction Financing Account - DL Post FY1991
135000.9000	Loans Receivable - Not Otherwise Defined	Debit	The loans receivable amount not otherwise defined that are loaned to another Federal account or fund, individuals, private sector organizations, State and local governments, or foreign governments. This account does not close at yearend.	✓	✓	✓	✓					Where applicable for normal line of business, WCF programs may post directly to 135000.9000.
135100.9000	Capitalized Loan Interest Receivable - Non-Credit Reform	Debit	The amount of accrued interest due on a non-credit reform loan that has been capitalized. Capitalized interest, like loan principal, is subject to interest charges until such time as the debt is paid or otherwise settled. This account does not close at yearend.	✓								USSGL Posting Account - Post at USSGL .9000 level

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
135900.8100	Allowance for Loss on Loans Receivable-Military Housing	Credit	The estimated amount of uncollectible loans receivable - Military Housing Privatization Initiative (MHPI). Increase the account by the amount estimated to be uncollectible each accounting period. Decrease the account by the actual amount subsequently written off. This account does not close at yearend.	✓		✓						Military Housing Privatization Initiative (MHPI)
135900.8200	Allowance for Loss on Loans Receivable-ARMS Loans Program	Credit	The estimated amount of uncollectible loans receivable - Armament Retooling and Manufacturing Support (ARMS). Increase the account by the amount estimated to be uncollectible each accounting period. Decrease the account by the actual amount subsequently written off. This account does not close at yearend.	✓		✓						Armament Retooling and Manufacturing Support (ARMS)
135900.8410	Allowance for Loss on Loans Receivable-FMLLA-DL Pre FY1992	Credit	The estimated amount of uncollectible loans receivable - Foreign Military Loan Liquidating Account - DL Pre FY1992. Increase the account by the amount estimated to be uncollectible each accounting period. Decrease the account by the actual amount subsequently written off. This account does not close at yearend.	✓								Foreign Military Loan Liquidating Account - DL Pre FY1992
135900.8510	Allowance for Loss on Loans Receivable-MDRFA DL Post FY1991	Credit	The estimated amount of uncollectible loans receivable - Military Debt Reduction Financing Account - DL Post FY1991. Increase the account by the amount estimated to be uncollectible each accounting period. Decrease the account by the actual amount subsequently written off. This account does not close at yearend.	✓								Military Debt Reduction Financing Account - DL Post FY1991
135900.9000	Allowance for Loss on Loans Receivable	Credit	Estimated amounts of uncollectible loans receivable. Increase the account by the amount estimated to be uncollectible each accounting period. Decrease the account by the actual amount subsequently written off. This account does not close at yearend.	✓	✓	✓	✓					Where applicable for normal line of business, WCF programs may post directly to 135900.9000.
136000.9000	Penalties and Fines Receivable - Not Otherwise Classified	Debit	The amount of penalties and fines on receivables that is not otherwise identified. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
136100.8100	Penalties and Fines Receivable - Loans-Military Housing	Debit	The amount of penalties and fines on loans receivable - Military Housing Privatization Initiative (MHPI). This account does not close at yearend.	✓		✓						Military Housing Privatization Initiative (MHPI)
136100.8200	Penalties and Fines Receivable - Loans-ARMS Loans Program	Debit	The amount of penalties and fines on loans receivable - Armament Retooling and Manufacturing Support (ARMS). This account does not close at yearend.	✓		✓						Armament Retooling and Manufacturing Support (ARMS)
136100.8410	Penalties and Fines Receivable - Loans-FMLLA-DL Pre FY1992	Debit	The amount of penalties and fines on loans receivable - Foreign Military Loan Liquidating Account - DL Pre FY1992. This account does not close at yearend.	✓								Foreign Military Loan Liquidating Account - DL Pre FY1992
136100.8510	Penalties and Fines Receivable - Loans-MDRFA-DL Post FY1991	Debit	The amount of penalties and fines on loans receivable - Military Debt Reduction Financing Account - DL Post FY1991. This account does not close at yearend.	✓								Military Debt Reduction Financing Account - DL Post FY1991
136100.9000	Penalties and Fines Receivable - Loans	Debit	DO NOT USE - Post transaction at the 1361.xxxx detail level - Treasury Definition: The amount of penalties and fines on loans receivable. This account does not close at yearend.	✓		✓	✓					USSGL Account - Do not use - Post at the 1361 detail level
136300.9000	Penalties and Fines Receivable - Taxes	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
136500.8100	Allowance for Loss on Penalties and Fines Receivable - MHPI Loans-Military Housing	Credit	The estimated amount of loss due to uncollectible penalties and fines receivable on loans - Military Housing Privatization Initiative (MHPI). This account excludes the allowances on loans subject to credit reform, which are recorded in DoD SGL account 139900.8100. This account does not close at yearend.	✓		✓						Military Housing Privatization Initiative (MHPI)
136500.8200	Allowance for Loss on Penalties and Fines Receivable - ARMS Loans-Loans Program	Credit	The estimated amount of loss due to uncollectible penalties and fines receivable on loans - Armament Retooling and Manufacturing Support (ARMS). This account excludes the allowances on loans subject to credit reform, which are recorded in DoD SGL account 1399.8200. This account does not close at yearend.	✓		✓						Armament Retooling and Manufacturing Support (ARMS)
136500.8410	Allowance for Loss on Penalties and Fines Receivable - FMLLA Loans-DL Pre FY1992	Credit	The estimated amount of loss due to uncollectible penalties and fines receivable on loans - Foreign Military Loan Liquidating Account - DL Pre FY1992. This account excludes the allowances on loans subject to credit reform, which are recorded in DoD SGL account 139900.8410. This account does not close at yearend.	✓								Foreign Military Loan Liquidating Account - DL Pre FY1992
136500.9000	Allowance for Loss on Penalties and Fines Receivable - Loans	Credit	DO NOT USE - Post transaction at the 136500.xxxx detail level - Treasury Definition: The estimated amount of loss due to uncollectible penalties and fines receivable on loans. This account excludes the allowances on loans subject to credit reform, which are recorded in USSGL account 139900. Allowance for Subsidy. This account does not close at yearend.	✓		✓	✓					USSGL Account - Do not use - Post at the 136500.xxxx detail level
136700.9000	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	Credit	The estimated amount of loss due to uncollectible penalties and fines receivable that are not otherwise identified. This account excludes allowances for loans subject to credit reform. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
136800.9000	Allowance for Loss on Penalties and Fines Receivable - Taxes	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
137000.9000	Administrative Fees Receivable - Not Otherwise Classified	Debit	The amount of administrative fees receivable that is not otherwise identified. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
137100.9000	Administrative Fees Receivable - Loans	Debit	The amount of administrative fees on loans receivable. This account does not close at yearend.	✓								USSGL Posting Account - Post at USSGL .9000 level
137300.9000	Administrative Fees Receivable - Taxes	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
137500.9000	Allowance for Loss on Administrative Fees Receivable - Loans	Credit	The estimated amount of loss due to uncollectible administrative fees receivable associated with loans. This account excludes the allowance for loans subject to credit reform, which is recorded in DoD SGL accounts 139900.xxxx. This account does not close at yearend.	✓								USSGL Posting Account - Post at USSGL .9000 level
137700.9000	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	Credit	The estimated amount of loss due to uncollectible administrative fees receivable that is not otherwise identified. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
137800.9000	Allowance for Loss on Administrative Fees Receivable - Taxes	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
138000.9000	Loans Receivable - Troubled Assets Relief Program	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
138100.9000	Interest Receivable - Loans - Troubled Assets Relief Program	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
138400.9000	Interest Receivable - Foreign Currency Denominated Assets	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
138500.9000	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
138900.9000	Allowance for Subsidy - Loans - Troubled Assets Relief Program	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
139900.8100	Allowance for Subsidy-Military Housing	Credit	The amount of unamortized credit reform subsidy for direct loans and for defaulted guaranteed loans assumed for collection by the U.S. Federal Government - Military Housing Privatization Initiative (MHPI). It appears in the financing fund of the direct loan or loan guarantee program involved and is subtracted from loans receivable for MHPI (DoD SGL account 135000.8100) on the statement of financial position. Record all transactions that affect the subsidy in this account. The first transaction normally would be the transfer of subsidy monies from the program fund to the financing fund. Additional transactions record upward and downward adjustments to the account. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance. This account does not close at yearend.	✓		✓						Military Housing Privatization Initiative (MHPI)
139900.8200	Allowance for Subsidy-ARMS Loans Program	Credit	The amount of unamortized credit reform subsidy for direct loans and for defaulted guaranteed loans assumed for collection by the U.S. Federal Government - Armament Retooling and Manufacturing Support (ARMS). It appears in the financing fund of the direct loan or loan guarantee program involved and is subtracted from loans receivable for ARMS (DoD SGL account 135000.8200) on the statement of financial position. Record all transactions that affect the subsidy in this account. The first transaction normally would be the transfer of subsidy monies from the program fund to the financing fund. Additional transactions record upward and downward adjustments to the account. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance. This account does not close at yearend.	✓		✓						Armament Retooling and Manufacturing Support (ARMS)

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/ Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
139900.8510	Allowance for Subsidy -MDRFA DL Post FY1991	Credit	The amount of unamortized credit reform subsidy for direct loans and for defaulted guaranteed loans assumed for collection by the U.S. Federal Government - Military Debt Reduction Financing Account - DL Post FY1991 (MDRFA). It appears in the financing fund of the direct loan or loan guarantee program involved and is subtracted from loans receivable for MDRFA (DoD SGL account 135000.8510) on the statement of financial position. Record all transactions that affect the subsidy in this account. The first transaction normally would be the transfer of subsidy monies from the program fund to the financing fund. Additional transactions record upward and downward adjustments to the account. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance. This account does not close at yearend.	✓								Military Debt Reduction Financing Account - DL Post FY1991
139900.9000	Allowance for Subsidy	Credit	The amount of unamortized credit reform subsidy for direct loans and for defaulted guaranteed loans assumed for collection by the U.S. Federal Government not otherwise classified. It appears in the financing fund of the direct loan or loan guarantee program involved and is subtracted from loans receivable (DoD SGL accounts 135000.xxxx) on the statement of financial position. Record all transactions that affect the subsidy in this account. The first transaction normally would be the transfer of subsidy monies from the program fund to the financing fund. Additional transactions record upward and downward adjustments to the account. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance. This account does not close at yearend.	✓		✓						USSGL Account - Allowance for Subsidy Not Otherwise Classified
141000.0200	Advances and Prepayments-Outstanding Contract Financing Payments	Debit	The prepayment amount on outstanding contract financing payments made in contemplation of the future performance of services, receipt of goods, incurrence of expenditures, or receipt of other assets. Prepayments are expenditures that are generally recurrent in nature. This account does not close at yearend.	✓	✓							Outstanding Contract Financing Payments
141000.0300	Advances and Prepayments-Nonrecoverable/Deferred Military Personnel Reimbursement/Applied Cost	Debit	The net nonrecoverable rate amount paid in advance for deferred military personnel reimbursement. Advances are expenditures that are often not recurrent in nature and are paid in contemplation of the future performance of services. This account does not close at yearend.						✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
141000.9000	Advances and Prepayments	Debit	The advance or prepayment amount made in contemplation of the future performance of services, receipt of goods, incurrence of expenditures, or receipt of other assets, for other than outstanding contract financing payments or advanced personnel reimbursements. Advances are expenditures that are often not recurrent in nature. Prepayments are expenditures that are generally recurrent in nature. Prepayments are made to cover certain periodic expenses before those expenses are incurred. Common examples of advances are travel advances and advances to contractors. Common examples of prepayments are amounts prepaid for rent and insurance. This account does not close at yearend.	✓	✓	✓						USSGL Account - Other than Outstanding Contract Financing Payments
151100.9000	Operating Materials and Supplies Held for Use	Debit	The cost or value of tangible personal property, such as operating materials and supplies, that will be consumed in normal operations. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
151200.9000	Operating Materials and Supplies Held in Reserve for Future Use	Debit	The cost or value of tangible personal property, such as operating materials and supplies, held in reserve because it is not readily available or because it will be needed. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
151300.9000	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	Debit	The cost or value of tangible personal property, such as operating materials and supplies, that exceeds the amount expected to be used, is no longer needed because of changes in technology, laws, customs, or operations; or is damaged physically and cannot be consumed in operations. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
151400.9000	Operating Materials and Supplies Held for Repair	Debit	The cost or value of damaged personal property held as operating materials and supplies that is more economical to repair than to dispose of. Federal agencies with immaterial amounts of operating materials and supplies held for repair may report these amounts in DoD SGL account 151100.9000. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
151900.0100	Operating Materials and Supplies - Allowance -Excess, Obsolete and Unserviceable	Credit	The amount of estimated repairs needed for damaged operating materials and supplies. Excess, Obsolete and Unserviceable, and the estimated gain or loss on the value of inventory due to unrealized holding gains and losses. This account does not close at yearend.	✓	✓							Posting relates to USSGL 151300.9000
151900.0200	Operating Materials and Supplies - Allowance -Held for Repair	Credit	The amount of estimated repairs needed for damaged operating materials and supplies. Held for Repair, and the estimated gain or loss on the value of inventory due to unrealized holding gains and losses. This account does not close at yearend.	✓	✓							Posting relates to USSGL 151400.9000
151900.0300	Operating Materials and Supplies - Allowance -Held for Use	Credit	The amount of estimated repairs needed for damaged operating materials and supplies. Held for Use, and the estimated gain or loss on the value of inventory due to unrealized holding gains and losses. This account does not close at yearend.	✓	✓							Posting relates to USSGL 151100.9000
151900.9000	Operating Materials and Supplies - Allowance	Credit	The amount of estimated repairs needed for damaged operating materials and supplies. Held in Reserve for Future Use, and the estimated gain or loss on the value of inventory due to unrealized holding gains and losses. This account does not close at yearend.	✓	✓							USSGL Account (Use only when related to USSGL 1512)
152100.0100	Inventory Purchased for Resale -Inventory In-Transit	Debit	The cost or value of In-Transit tangible personal property purchased by a Federal agency for resale. This account does not close at yearend.		✓							WCF Only - Inventory in Transit, Also post with 152900.0810
152100.0800	Inventory Purchased for Resale -Inventory In-Transit LAC	Debit	The Latest Acquisition Cost (LAC) value of In-Transit tangible personal property purchased by a Federal agency for resale. This account does not close at yearend.		✓				✓	✓		N/A to the Target Environment - Latest Acquisition Cost (DoD FMR Vol 4, Ch 4, 040102(L)) is Derived by System. Use of this account to report the Latest Acquisition Cost (LAC) values is restricted to Legacy environment.
152100.0900	Inventory Purchased for Resale - LAC	Debit	The Latest Acquisition Cost (LAC) value of tangible personal property purchased by a Federal agency for resale. This account does not close at yearend.		✓				✓	✓		N/A to the Target Environment - Latest Acquisition Cost (DoD FMR Vol 4, Ch 4, 040102(L)) is Derived by System. Use of this account to report the Latest Acquisition Cost (LAC) values is restricted to Legacy environment.
152100.9000	Inventory Purchased for Resale	Debit	The cost or value of tangible personal property purchased by a Federal agency for resale. This account does not close at yearend.		✓							WCF Only - USSGL Account. Also post with Allowance 152900.0810
152200.0100	Inventory Held in Reserve for Future Sale-War Reserve	Debit	The cost or value of War Reserve tangible personal property held in reserve as inventory for future sale because it is not readily available or because it will be needed. This account does not close at yearend.		✓							WCF Only - Held in Reserve - War Reserve Vol 4, Ch. 4, 040503
152200.0900	Inventory Held in Reserve for Future Sale - LAC	Debit	The Latest Acquisition Cost (LAC) value of tangible personal property held in reserve as inventory for future sale because it is not readily available or because it will be needed. This account does not close at yearend.		✓				✓	✓		N/A to the Target Environment - Latest Acquisition Cost (DoD FMR Vol 4, Ch 4, 040102(L)) is Derived by System. Use of this account to report the Latest Acquisition Cost (LAC) values is restricted to Legacy environment.
152200.9000	Inventory Held in Reserve for Future Sale	Debit	The cost or value of tangible personal property held in reserve as inventory for future sale because it is not readily available or because it will be needed. This account does not close at yearend.		✓							WCF Only - USSGL Account. Also post with Allowance 1529.0650
152300.0100	Inventory Held for Repair -Inventory In-Transit	Debit	The cost or value of damaged In-Transit tangible personal property held as inventory that is more economical to repair than to dispose of. This account does not close at yearend.		✓							WCF Only - Inventory in Transit, Also post with 152900.0140
152300.0800	Inventory Held for Repair - LAC - Inventory in Transit	Debit	The Latest Acquisition Cost (LAC) value of damaged In-Transit tangible personal property held as inventory that is more economical to repair than to dispose of. This account does not close at yearend.		✓				✓	✓		N/A to the Target Environment - Latest Acquisition Cost (DoD FMR Vol 4, Ch 4, 040102(L)) is Derived by System. Use of this account to report the Latest Acquisition Cost (LAC) values is restricted to Legacy environment.
152300.0900	Inventory Held for Repair - LAC	Debit	The Latest Acquisition Cost (LAC) value of damaged tangible personal property held as inventory that is more economical to repair than to dispose of. This account does not close at yearend.		✓				✓	✓		N/A to the Target Environment - Latest Acquisition Cost (DoD FMR Vol 4, Ch 4, 040102(L)) is Derived by System. Use of this account to report the Latest Acquisition Cost (LAC) values is restricted to Legacy environment.
152300.9000	Inventory Held for Repair	Debit	The cost or value of damaged tangible personal property held as inventory that is more economical to repair than to dispose of. This account does not close at yearend.		✓							WCF Only - USSGL Account. Also post with Allowance 152900.0140
152400.0900	Inventory - Excess, Obsolete, and Unserviceable - LAC	Debit	The Latest Acquisition Cost (LAC) value of tangible personal property held as inventory that exceeds the demand for sale, is no longer useful because of obsolescence, or is damaged beyond economical repair. This account does not close at yearend.		✓				✓	✓		N/A to the Target Environment - Latest Acquisition Cost (DoD FMR Vol 4, Ch 4, 040102(L)) is Derived by System. Use of this account to report the Latest Acquisition Cost (LAC) values is restricted to Legacy environment.
152400.9000	Inventory - Excess, Obsolete, and Unserviceable	Debit	The cost or value of tangible personal property held as inventory that exceeds the demand for sale, is no longer useful because of obsolescence, or is damaged beyond economical repair. This account does not close at yearend.		✓							WCF Only - USSGL Account. Also post with Allowance 152900.0120
152500.0100	Inventory - Raw Materials-Inventory In-Transit	Debit	The cost or value of In-Transit raw materials purchased or donated for use as a component part of inventory. This account does not close at yearend.		✓							WCF Only - Inventory in Transit, Also post with 152900.0860

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
152500.0800	Inventory - Raw Materials - LAC - In-Transit	Debit	The Latest Acquisition Cost (LAC) value of In-Transit raw materials purchased or donated for use as a component part of inventory. This account does not close at yearend.		✓				✓	✓		N/A to the Target Environment - Latest Acquisition Cost (DoD FMR Vol 4, Ch 4, 040102(L)) is Derived by System. Use of this account to report the Latest Acquisition Cost (LAC) values is restricted to Legacy environment.
152500.0900	Inventory - Raw Materials - LAC	Debit	The Latest Acquisition Cost (LAC) value of raw materials purchased or donated for use as a component part of inventory. This account does not close at yearend.		✓				✓	✓		N/A to the Target Environment - Latest Acquisition Cost (DoD FMR Vol 4, Ch 4, 040102(L)) is Derived by System. Use of this account to report the Latest Acquisition Cost (LAC) values is restricted to Legacy environment.
152500.9000	Inventory - Raw Materials	Debit	The cost or value of raw materials purchased or donated for use as a component part of inventory. This account does not close at yearend.		✓							WCF Only - USSGL Account. Also post with Allowance 152900.0860
152600.0100	Inventory - Work-in-Process-Work For Activity Retention	Debit	The accumulated cost or value of Work-for-Activity Retention inventory used in the production process. Work-in-process inventory includes the cost of raw materials, direct labor, and overhead. This account does not close at yearend.		✓							WCF Only - WIP Work for Activity Retention, Also post with 152900.0870
152600.0900	Inventory - Work-in-Process - LAC	Debit	The accumulated Latest Acquisition Cost (LAC) value of inventory used in the production process. Work-in-process inventory includes the cost of raw materials, direct labor, and overhead. This account does not close at yearend.		✓				✓	✓		N/A to the Target Environment - Latest Acquisition Cost (DoD FMR Vol 4, Ch 4, 040102(L)) is Derived by System. Use of this account to report the Latest Acquisition Cost (LAC) values is restricted to Legacy environment.
152600.9000	Inventory - Work-in-Process	Debit	The accumulated cost or value of inventory used in the production process. Work-in-process inventory includes the cost of raw materials, direct labor, and overhead. This account does not close at yearend.		✓							WCF Only - USSGL Account. Also post with Allowance 152900.0870
152700.0100	Inventory - Finished Goods-Inventory In-Transit	Debit	The accumulated cost or value of completed products - Inventory in Transit. This account does not close at yearend.		✓							WCF Only - Inventory in Transit, Also post with 152900.0830
152700.0800	Inventory - Finished Goods - LAC - Inventory In Transit	Debit	The accumulated cost or value of completed products - Latest Acquisition Cost (LAC) Inventory in Transit. This account does not close at yearend.		✓				✓	✓		N/A to the Target Environment - Latest Acquisition Cost (DoD FMR Vol 4, Ch 4, 040102(L)) is Derived by System. Use of this account to report the Latest Acquisition Cost (LAC) values is restricted to Legacy environment.
152700.0900	Inventory - Finished Goods - LAC	Debit	The accumulated cost or value of completed products - Latest Acquisition Cost (LAC). This account does not close at yearend.		✓				✓	✓		N/A to the Target Environment - Latest Acquisition Cost (DoD FMR Vol 4, Ch 4, 040102(L)) is Derived by System. Use of this account to report the Latest Acquisition Cost (LAC) values is restricted to Legacy environment.
152700.9000	Inventory - Finished Goods	Debit	The accumulated cost or value of completed products. This account does not close at yearend.		✓							WCF Only - USSGL Account. Also post with Allowance 152900.0830
152900.0120	Inventory - Allowance- Moving Average Cost (MAC) - Excess, Obsolete and Unserviceable	Credit	The amount of estimated cost to repair damaged inventory - Excess, Obsolete, and Unserviceable, and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses. This account does not close at yearend.		✓							WCF Only - Also post with 152400.9000
152900.0140	Inventory - Allowance - Moving Average Cost (MAC) - Held for Repair	Credit	The amount of estimated cost to repair damaged Inventory Held for Repair and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses. This account does not close at yearend.		✓							WCF Only - Also post with 152300.0100 (Inventory in Transit)
152900.0810	Inventory - Allowance-Available and Purchased for Resale	Credit	The amount of estimated cost to repair damaged Inventory Available and Purchased for Resale and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses. This account does not close at yearend.		✓							WCF Only - Also post with 152100.0100 (Inventory in Transit)
152900.0820	Inventory - Allowance-LAC - Excess, Obsolete and Unserviceable	Credit	The amount of estimated cost to repair damaged Latest Acquisition Cost (LAC) Inventory - Excess, Obsolete, and Unserviceable, and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses. This account does not close at yearend.		✓				✓	✓		N/A to the Target Environment - Latest Acquisition Cost (DoD FMR Vol 4, Ch 4, 040102(L)) is Derived by System. Use of this account to report the Latest Acquisition Cost (LAC) values is restricted to Legacy environment.
152900.0830	Inventory - Allowance-Finished Goods	Credit	The amount of estimated cost to repair damaged Finished Goods Inventory and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses. This account does not close at yearend.		✓							WCF Only - Also post with 152700.0100 (Inventory in Transit)
152900.0840	Inventory - Allowance-LAC - Held for Repair	Credit	The amount of estimated cost to repair damaged Latest Acquisition Cost (LAC) Inventory Held for Repair, and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses. This account does not close at yearend.		✓				✓	✓		N/A to the Target Environment - Latest Acquisition Cost (DoD FMR Vol 4, Ch 4, 040102(L)) is Derived by System. Use of this account to report the Latest Acquisition Cost (LAC) values is restricted to Legacy environment.
152900.0850	Inventory - Allowance-Held for Reserve for Future Sale	Credit	The amount of estimated cost to repair damaged Inventory Held in Reserve for Future Sale and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses. This account does not close at yearend.		✓							WCF Only - Also post with 152200.0100 (War Reserve)
152900.0860	Inventory - Allowance-Raw Material	Credit	The amount of estimated cost to repair damaged Raw Materials Inventory and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses. This account does not close at yearend.		✓							WCF Only - Also post with 152500.0100 (Inventory in Transit)
152900.0870	Inventory - Allowance-Work in Progress	Credit	The amount of estimated cost to repair damaged Work-in-Process Inventory and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses. This account does not close at yearend.		✓							WCF Only - Also post with 152600.0100 (Work for Activity Retention)
152900.0880	Inventory - Allowance-Customer Returns- Credit Granted	Credit	The amount of estimated cost to repair damaged inventory - Customer Returns- Credit Granted, and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses. This account does not close at yearend.		✓				✓			WCF - JV Adjustment Only, Not Posted at Transaction Level (N/A War Reserve)
152900.0890	Inventory - Allowance-Customer Returns without Credit	Credit	The amount of estimated cost to repair damaged inventory - Customer Returns without Credit, and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses. This account does not close at yearend.		✓				✓			WCF - JV Adjustment Only, Not Posted at Transaction Level (N/A War Reserve)
152900.0900	Inventory - Allowance-Depot Level Repairable (DLR) Exchange Credit	Credit	The amount of estimated cost to repair damaged inventory - Depot Level Repairable (DLR) Exchange Credit, and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses. This account does not close at yearend.		✓				✓			WCF - JV Adjustment Only, Not Posted at Transaction Level
152900.0910	Inventory - Allowance-Material Returns, Estimated Repair and Exchange Cost (Supply Management Only)	Credit	The amount of estimated cost to repair damaged inventory - Material Returns, Estimated Repair and Exchange Cost (Supply Management Only), and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses. This account does not close at yearend.		✓							WCF Only - Also post with 152300.0100 under allowance method
152900.0920	Inventory - Allowance-Available and Purchased for Resale-Purchased at Cost	Credit	The amount of estimated cost to repair damaged inventory Available and Purchased for Resale-Purchased at Cost, and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses. This account does not close at yearend.		✓							WCF Only - Also post with 152100.0100 under allowance method
152900.9000	Inventory - Allowance	Credit	DO NOT USE - Post transaction at the 152900.xxxx detail level - Treasury Definition: The amount of estimated cost to repair damaged inventory and the estimated gain or loss on the value of inventory because of unrealized holding gains or losses. This account does not close at yearend.		✓		✓					WCF Only - USSGL Account - Do not use - Post at the 152900.xxxx detail level
153100.9000	Seized Monetary Instruments	Debit	The value of all seized monetary instruments, including undeposited cash, that are in the process of forfeiture proceedings or held as evidence. Upon obtaining judgment, reclassify the amount held in this account to the appropriate forfeited property accounts (DoD SGL account 154100.9000, Forfeited Property Held for Sale, or 154200.9000, Forfeited Property Held for Donation or Use) or to the Fund Balance with Treasury account. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
153200.9000	Seized Cash Deposited	Debit	The amount of cash seized by law enforcement activity and deposited to the U.S. Department of the Treasury in banks or other financial institutions pending forfeiture judgment. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
154100.9000	Forfeited Property Held for Sale	Debit	The value of monetary instruments and property intended to be sold that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
154200.9000	Forfeited Property Held for Donation or Use	Debit	The value of monetary instruments and property intended to be donated or used by the Federal agency that were acquired as a result of forfeiture proceedings, to satisfy a tax liability, or as unclaimed or abandoned merchandise. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
154900.9000	Forfeited Property - Allowance	Credit	The estimated amount of third-party liens and claims against forfeited property. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
155100.8100	Foreclosed Property - Military Housing	Debit	The value of assets received in satisfaction of a direct loan receivable or as a result of a claim under a defaulted guaranteed loan - Military Housing Privatization Initiative (MHPI). This account does not close at yearend.	✓		✓						Military Housing Privatization Initiative (MHPI)
155100.9000	Foreclosed Property	Debit	The value of assets received in satisfaction of a direct loan receivable or as a result of a claim under a defaulted guaranteed loan - other than loans under the Military Housing Privatization Initiative (MHPI). This account does not close at yearend.	✓		✓						USSGL Posting Account - Post at USSGL .9000 level
155900.8100	Foreclosed Property - Allowance - Military Housing	Credit	The estimated amount of third-party liens and claims against foreclosed property and pre-credit reform property - Military Housing Privatization Initiative (MHPI). The additional amount necessary to reduce the value of the property to net realized value. This account does not close at yearend.	✓		✓						Military Housing Privatization Initiative (MHPI)

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
155900.9000	Foreclosed Property - Allowance	Credit	The estimated amount of third-party liens and claims against foreclosed property and pre-credit reform property other than under the Military Housing Privatization Initiative (MHPI). The additional amount necessary to reduce the value of the property to net realized value. This account does not close at yearend.	✓		✓						USSGL Posting Account - Post at USSGL .9000 level
156100.9000	Commodities Held Under Price Support and Stabilization Support Programs	Debit	The cost or value of commercial items held to stabilize or support market prices. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
156900.9000	Commodities - Allowance	Credit	The amount needed to reduce the gross value of commodities to their expected net realizable value. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
157100.9000	Stockpile Materials Held in Reserve	Debit	The value of strategic and critical materials held because of statutory requirements or for use in national defense, conservation, or national emergencies. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
157200.9000	Stockpile Materials Held for Sale	Debit	The value of strategic and critical materials held because of statutory requirements or for use in national defense, conservation, or national emergencies that are authorized to be sold. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
159100.9000	Other Related Property	Debit	The value of other related property not otherwise classified above, including real property acquired through military base closings. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
159900.9000	Other Related Property - Allowance	Credit	The estimated amount of loss for third-party liens and claims or for other changes in the value of other related property. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
161000.0400	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt - Non-Marketable Market Based	Debit	The par value of U.S. Treasury Non-Marketable Market Based Securities issued by the Bureau of the Public Debt. This account does not close at yearend.	✓		✓						Non-Marketable Market Based
161000.9000	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	Debit	DO NOT USE - Post transaction at the 161000.xxxx detail level - Treasury Definition: The par value of U.S. Treasury securities issued by the Bureau of the Public Debt. This includes marketable Treasury securities, nonmarketable Treasury securities, and market-based Treasury securities. This account does not close at yearend.	✓		✓	✓					USSGL Account - Do not use - Post at the 161000.xxxx detail level
161100.0400	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt - Non-Marketable Market Based	Credit	The full discount amount on U.S. Treasury Non-Marketable Market Based Securities issued by the Bureau of the Public Debt and held by a Federal agency. This account does not close at yearend.	✓		✓						Non-Marketable Market Based - Discount
161100.9000	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Credit	DO NOT USE - Post transaction at the 161100.xxxx detail level - Treasury Definition: The full discount amount on U.S. Treasury securities issued by the Bureau of the Public Debt and held by a Federal agency. This account does not close at yearend.	✓		✓	✓					USSGL Account - Do not use - Post at the 161100.xxxx detail level
161200.0400	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt - Non-Marketable Market Based	Debit	The full premium amount on U.S. Treasury Non-Marketable Market Based Securities issued by the Bureau of the Public Debt and held by a Federal agency. This account does not close at yearend.	✓		✓						Non-Marketable Market Based - Premium
161200.9000	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Debit	DO NOT USE - Post transaction at the 161200.xxxx detail level - Treasury Definition: The full premium amount on U.S. Treasury securities issued by the Bureau of the Public Debt and held by a Federal agency. This account does not close at yearend.	✓		✓	✓					USSGL Account - Do not use - Post at the 161200.xxxx detail level
161300.0500	Amortization of Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt-Non-Marketable Market Based- Discount	Debit	The amortization amount of discounts on U.S. Treasury Non-Marketable Market Based Securities issued by the Bureau of the Public Debt and held by a Federal agency. This account does not close at yearend.	✓		✓						Non-Marketable Market Based - Discount Amortization
161300.0600	Amortization of Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt-Non-Marketable Market Based- Premium	Credit	The amortization amount of premiums on U.S. Treasury Non-Marketable Market Based Securities issued by the Bureau of the Public Debt and held by a Federal agency. This account does not close at yearend.	✓		✓						Non-Marketable Market Based - Premium Amortization
161300.9000	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	Debit	DO NOT USE - Post transaction at the 161300.xxxx detail level - Treasury Definition: The amortization amount of discounts and premiums on U.S. Treasury securities issued by the Bureau of the Public Debt and held by a Federal agency. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account does not close at yearend.	✓		✓	✓					USSGL Account - Do not use - Post at the 161300.xxxx detail level
161800.9000	Market Adjustment - Investments	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
162000.9000	Investments in Securities Other Than the Bureau of the Public Debt Securities	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
162100.9000	Discount on Securities Other Than the Bureau of the Public Debt Securities	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
162200.9000	Premium on Securities Other Than the Bureau of the Public Debt Securities	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
162300.9000	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
163000.9000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
163100.9000	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
163300.9000	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
164200.9000	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
164300.9000	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
164400.9000	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
164500.9000	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
164600.9000	Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
164700.9000	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
165000.9000	Preferred Stock in Federal Government Sponsored Enterprise	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
165100.9000	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
165200.9000	Common Stock Warrants in Federal Government Sponsored Enterprise	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
165300.9000	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
167000.9000	Foreign Investments	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
167100.9000	Discount on Foreign Investments	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
167200.9000	Premium on Foreign Investments	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
167900.9000	Foreign Exchange Rate Revalue Adjustments - Investments	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
169000.0100	Other Investments -Marketable	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
169000.0700	Other Investments -MHPI- Limited Partnership	Debit	The value of Military Housing Privatization Initiative (MHPI) investments owned by a Federal agency. This account does not close at yearend.	✓								F/N 8 - Non-marketable market based
169000.9000	Other Investments	Debit	The value of other Non-Marketable Market Based Investments owned by a Federal agency. This account does not close at yearend.	✓								USSGL Posting Account - Use for OTHER than MHPI
171100.9000	Land and Land Rights	Debit	The amount of identifiable cost of land and land rights of unlimited duration acquired for or in connection with general property, plant, and equipment used in general operations and permanent improvements. Stewardship land (national park or forest and land in public domain), materials beneath or above the surface, and Outer Continental Shelf resources are excluded. This account does not close at yearend.	✓		✓	✓					USSGL Posting Account - Post at USSGL .9000 level

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
171200.9000	Improvements to Land	Debit	The cost of nonpermanent, depreciable improvements to land used in general operations. Also includes similar costs to land subject to stewardship reporting, as well as land rights of limited duration that are associated with general operations. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
171900.9000	Accumulated Depreciation on Improvements to Land	Credit	The amount of accumulated depreciation charged to expense for improvements to land. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
172000.0200	Construction-in-Progress-Facilities	Debit	The amount of direct labor, direct material, and overhead incurred in the construction-in-progress Facilities, for which the Federal agency will be accountable, including progress payments based on percentage or stage of completion. Upon completion, these costs will be transferred to the proper capital asset account as the acquisition cost of the item. This account does not close at yearend.	✓	✓							CIP - Facilities
172000.0500	Construction-in-Progress-CY Transfers	Debit	The amount of direct labor, direct material, and overhead incurred in the current year transfer of construction-in-progress for which the Federal agency will be accountable, including progress payments based on percentage or stage of completion. Upon completion, these costs will be transferred to the proper capital asset account as the acquisition cost of the item. This account does not close at yearend.	✓	✓	✓						Post with CIP CY Transfers only - D510, E510 and E606
172000.9000	Construction-in-Progress	Debit	DO NOT USE - Post transaction at the 172000.xxxx detail level - Treasury Definition: Includes costs of direct labor, direct material, and overhead incurred in the construction of general property, plant, and equipment (except informational technology software) for which the Federal agency will be accountable. Upon completion, these costs will be transferred to the proper capital asset account as the acquisition cost of the item. This account does not close at yearend.	✓		✓	✓					USSGL Account - Do not use - Post at the 172000 detail level
173000.9000	Buildings, Improvements, and Renovations	Debit	The cost of U.S. Federal Government-owned buildings acquired for and used in providing general U.S. Federal Government services or goods. Includes the cost of renovation, improvement, restoration, or reconstruction of multiuse heritage assets when those costs are directly tied to the conduct of U. S. Federal Government operations. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
173900.9000	Accumulated Depreciation on Buildings, Improvements, and Renovations	Credit	The amount of accumulated depreciation charged to expense for buildings, improvements, and renovations. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
174000.9000	Other Structures and Facilities	Debit	The cost or appraised value of U. S. Federal Government-owned structures and facilities other than buildings purchased by general and trust fund appropriations and under Federal agency control. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
174900.9000	Accumulated Depreciation on Other Structures and Facilities	Credit	The amount of accumulated depreciation charged to expense for structures and facilities. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
175000.1000	Equipment-Military Equipment	Debit	The amount of capitalized cost of tangible Military Equipment items of a durable nature used by the Federal agency in providing goods and services. This excludes computer software. This account does not close at yearend.	✓	✓	✓						Military Equipment
175000.9000	Equipment	Debit	The amount of capitalized cost of tangible General (Non-Military) equipment items of a durable nature used by the Federal agency in providing goods and services. This excludes computer software. This account does not close at yearend.	✓	✓	✓						Equipment other than Military Equipment accounted for in 175000.1000
175900.1000	Accumulated Depreciation on Equipment-Military Equipment	Credit	The amount of accumulated depreciation charged to expense for Military Equipment. This account does not close at yearend.	✓	✓	✓						Post with 175000.1000, as applicable
175900.9000	Accumulated Depreciation on Equipment	Credit	The amount of accumulated depreciation charged to expense for General (non-military) Equipment. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post with 175000.9000, as applicable
181000.0100	Assets Under Capital Lease -Land and Buildings	Debit	The amount of Land and Buildings being leased under terms equivalent to an installment purchase. This account does not close at yearend.	✓	✓							Posts 181000 detail - Land and Buildings
181000.0200	Assets Under Capital Lease -Machinery and Equipment	Debit	The amount of Machinery and Equipment being leased under terms equivalent to an installment purchase. This account does not close at yearend.	✓	✓							Posts 181000 detail - Machinery and Equipment
181000.9000	Assets Under Capital Lease	Debit	DO NOT USE - Post transaction at the 181000.xxxx detail level - Treasury Definition: The amount of assets being leased under terms equivalent to an installment purchase. This account does not close at yearend.	✓	✓		✓					USSGL Account - Do not use - Post at the 181000.xxxx detail level
181900.9000	Accumulated Depreciation on Assets Under Capital Lease	Credit	The amount of accumulated depreciation charged to expense for assets under capital lease. This account does not close at yearend.	✓	✓		✓					USSGL Posting Account - Post at USSGL .9000 level
182000.9000	Leasehold Improvements	Debit	The cost of improvements to leased land, buildings, structures, and facilities occupied by the U.S. Federal Government as a lessee, as well as easements and right-of-way. This account does not close at yearend.	✓	✓		✓					USSGL Posting Account - Post at USSGL .9000 level
182900.9000	Accumulated Amortization on Leasehold Improvements	Credit	The amount of accumulated amortization charged to expense for leasehold improvements. This account does not close at yearend.	✓	✓		✓					USSGL Posting Account - Post at USSGL .9000 level
183000.9000	Internal-Use Software	Debit	The amount of capitalized cost of internal-use software including (1) purchased off-the-shelf software, (2) contractor-developed software subject to amortization, and (3) internally developed software subject to amortization. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
183200.9000	Internal-Use Software in Development	Debit	The full cost amount incurred during the software development stage of (1) contractor-developed software, and (2) internally developed software, (as defined in FASAB SFFAS No. 10, "Accounting for Internal Use Software"). Upon completion, these costs will be transferred to DoD SGL account 183000.9000. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
183900.9000	Accumulated Amortization on Internal-Use Software	Credit	The accumulated amount of amortization charges to expense for internal-use software. Internal-use software will be amortized in a systematic and rational manner over the estimated useful life of the software. Software acquired for research and development with no alternative future use will be amortized over the period of the project as opposed to the normal life-cycle amortization. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
184000.9000	Other Natural Resources	Debit	The cost or appraised value of natural resources other than land. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
184900.9000	Allowance for Depletion	Credit	The reduction amount of an estimated available quantity of other natural resources. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
189000.9000	Other General Property, Plant, and Equipment	Debit	The value of general property, plant, and equipment not otherwise classified above. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
189900.9000	Accumulated Depreciation on Other General Property, Plant, and Equipment	Credit	The amount of accumulated amortization/depreciation charged to expenses for other general property, plant, and equipment. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
192100.9000	Receivable From Appropriations	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
192300.9000	Contingent Receivable for Capital Transfers	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
192500.9000	Capital Transfers Receivable	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
199000.0100	Other Assets-Contract Financing Payments	Debit	The authorized amount of advance or prepayment disbursement to a contractor prior to acceptance of supplies or services by the government under terms and conditions of a contract financing payment clause, defined by Federal Acquisition Regulation, Part 32, including advance payments, performance-based payments, commercial advances and interim payments, progress payments based on cost, and interim payments under certain cost reimbursement contracts. This account does not close at yearend.	✓	✓	✓						Contract Financing Payments
199000.9000	Other Assets	Debit	The amount of other assets not otherwise classified above and excluding assets under Contract Financing Payments. This account does not close at yearend.	✓	✓	✓						USSGL Account - Other than Contract Financing Payments
199500.9000	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
211000.0300	Accounts Payable-Judgment Fund- CDA	Credit	The amount of judgment funds owed to another Federal agency, entity, or non-Federal entity for goods and other property ordered and received, and for services rendered by other than employees, under the Contract Disputes Act of 1978 (CDA). This account does not close at yearend.	✓								Judgment Fund - Contract Disputes Act of 1978 (CDA)
211000.0400	Accounts Payable-Judgment Fund- No Fear	Credit	The amount of judgment funds owed to another Federal or non-Federal entity for goods and other property ordered and received, and for services rendered by other than employees, under the Notification and Federal Employees Antidiscriminatory and Retaliation Act of 2002 (No Fear). This account does not close at yearend.	✓								Judgment Fund - Notification and Federal Employees Antidiscriminatory and Retaliation Act of 2002 (No Fear)

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
211000.0950	Accounts Payable-Unsupported Undistributed Disbursements-Department Level	Debit	The amount owed to another Federal agency, entity, or non-Federal entity for goods and other property ordered and received, and for services rendered by other than employees, where insufficient matching data exists for clearing the accounts payable below the Department Regular level. This account posts in sync with DoD SGL account 490100.0700. This account does not close at yearend.	✓	✓							Postings to 211000.9000 will be automatically or manually defaulted to 2110.2100 if the disbursement is unsupported and matched below the level of Department Regular. This account posts with proprietary account 101000.0100. See also 490100.0700.
211000.2100	Accounts Payable-Undistributed Disbursements-Appropriation Level	Debit	The amount owed to another Federal agency, entity, or non-Federal entity for goods and other property ordered and received, and for services rendered by other than employees, where insufficient matching data exists for clearing the accounts payable at the appropriation level. This account posts in sync with DoD SGL account 490100.0700. This account does not close at yearend.	✓	✓	✓						Postings to 211000.9000 will be automatically or manually defaulted to 211000.2100 if insufficient matching data exists for clearing a specific accounts payable at the appropriation level. See also 490100.0700.
211000.2200	Accounts Payable-Undistributed Disbursements-Component Level	Debit	The amount owed to another Federal agency, entity, or non-Federal entity for goods and other property ordered and received, and for services rendered by other than employees, where insufficient matching data exists for clearing the accounts payable at the component level. This account posts in sync with DoD SGL account 490100.0700. This account does not close at yearend.	✓	✓							Postings to 211000.9000 will be automatically or manually defaulted to 211000.2200 if insufficient matching data exists for clearing a specific accounts payable at the component level. See also 490100.0700.
211000.2300	Accounts Payable-Undistributed Disbursements-Business Area Level	Debit	The amount owed to another Federal agency, entity, or non-Federal entity for goods and other property ordered and received, and for services rendered by other than employees, where insufficient matching data exists for clearing the accounts payable at the business area level. This account posts in sync with DoD SGL account 490100.0700. This account does not close at yearend.	✓	✓							Postings to 211000.9000 will be automatically or manually defaulted to 211000.2300 if insufficient matching data exists for clearing a specific accounts payable at the business area level. See also 490100.0700.
211000.2400	Accounts Payable-Undistributed Disbursements-Installation Level	Debit	The amount owed to another Federal agency, entity, or non-Federal entity for goods and other property ordered and received, and for services rendered by other than employees, where insufficient matching data exists for clearing the accounts payable at the installation level. This account posts in sync with DoD SGL account 490100.0700. This account does not close at yearend.	✓	✓							Postings to 211000.9000 will be automatically or manually defaulted to 211000.2400 if insufficient matching data exists for clearing a specific accounts payable at the installation level. See also 490100.0700.
211000.9000	Accounts Payable	Credit	The amount owed to another Federal agency, entity, or non-Federal entity for goods and other property ordered and received, and for services rendered by other than employees. This account does not close at yearend.	✓	✓	✓						USSGL Account
211200.9000	Accounts Payable for Federal Government Sponsored Enterprise	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
212000.9000	Disbursements in Transit	Credit	The amount of voucher schedule payments transmitted to the regional disbursing office for payment but not processed by the regional disbursing office. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
213000.9000	Contract Holdbacks	Credit	The amount withheld from grantees or contractors pending completion of related contracts. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
214000.0100	Accrued Interest Payable-Not Otherwise Classified-A/P	Credit	The amount of interest (other than Prompt Payment Act Interest) accrued and owed to others that is not otherwise identified. This account does not close at yearend.	✓	✓	✓						Accrued Interest - Other than Prompt Payment Act Interest
214000.0200	Accrued Interest Payable-Not Otherwise Classified-PPAI	Credit	The amount of Prompt Payment Act Interest accrued and owed to others that is not otherwise identified. This account does not close at yearend.	✓	✓	✓						Prompt Payment Act Interest
214000.9000	Accrued Interest Payable - Not Otherwise Classified	Credit	DO NOT USE - Post transaction at the 214000.9000 detail level - Treasury Definition: The amount of interest accrued and owed to others that is not otherwise identified. This account does not close at yearend.	✓	✓	✓	✓					USSGL Account - Do not use - Post at the 214000.9000 detail level
214100.9000	Accrued Interest Payable - Debt	Credit	The amount of interest accrued and owed to others that is the result of loans and securities issued under general and special financing authority, including securities issued by the Bureau of the Public Debt. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
215000.9000	Payable for Transfers of Currently Invested Balances	Credit	The amount representing transfers payable from balances that are currently invested. To accommodate cash management practices, funds will remain invested until needed for disbursement. At such time, the receiving Federal entity will request a transfer of funds. The investing Federal entity will disinvest and transfer necessary funds via an SF 1151: Nonexpenditure Transfer Authorization. The budget authority from the transfer is realized, and obligations may be incurred before the actual transfer of funds. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
215500.9000	Expenditure Transfers Payable	Credit	The amount of financing sources payable to a trust fund or a Federal fund (as defined by the Office of Management and Budget) that occurs as a result of a nonexchange transaction. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
216000.9000	Entitlement Benefits Due and Payable	Credit	The amount of any unpaid entitlement benefits due to any qualifying entity, State, local, or tribal government as authorized by law, as of the reporting date. This includes loans, grants, or employee benefits. Entitlement benefits include but are not limited to: Federal Old-Age and Survivor's Insurance, Supplemental Security Income, Federal Disability Insurance, Federal Hospital Insurance (HI-Medicare, Part A), Federal Supplemental Medical Insurance (SMI-Medicare, Part B), Medicaid, Temporary Assistance to Needy Families, U.S. Department of Agriculture Nutrition Assistance Programs, unemployment to non-Federal employees, Black Lung Benefits, U.S. Department of Veterans Affairs Pension, and Railroad Retirement Pension Benefits, etc. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
217000.9000	Subsidy Payable to the Financing Account	Credit	The amount of subsidy payable from a program account to a financing account for both undistributed direct loans and undistributed guaranteed loans. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
218000.9000	Loan Guarantee Liability	Credit	The expected present value amount of cash flows to and from the U.S. Federal Government from loan guarantees. This account is the financing fund amount for loan guarantee programs. The initial transaction transfers the subsidy monies from the program fund to the financing fund. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
219000.0100	Other Liabilities with Related Budgetary Obligations - Accrued Liabilities-Judgment Fund- CDA	Credit	The amount of Judgment Fund Liabilities under the Contract Disputes Act of 1978, for which there is a related budgetary obligation. This account does not close at yearend.	✓	✓							Judgment Fund - Contract Disputes Act of 1978 (CDA)
219000.0400	Other Liabilities with Related Budgetary Obligations - Reestimate Subsidy	Credit	The amount of Reestimate Subsidy Liabilities, for which there is a related budgetary obligation. This account does not close at yearend.	✓	✓	✓						Reestimate Subsidy
219000.0500	Other Liabilities with Related Budgetary Obligations - IBNR	Credit	The amount of Liabilities Incurred but Not Reported, for which there is a related budgetary obligation. IBNR liabilities consist of an estimated liability for incurred-but-not-reported medical claims not processed prior to fiscal yearend as well as a component for incurred-but-not-reported future claims on workers' compensation benefits that are calculated annually by the Department of Labor. This account does not close at yearend.	✓	✓	✓						Incurred but Not Reported (IBNR). IBNR liabilities are reported in Note 17.
219000.0600	Other Liabilities with Related Budgetary Obligations - Temporary Early Retirement	Credit	The amount of Liabilities for Temporary Early Retirement, for which there is a related budgetary obligation. This account does not close at yearend.	✓	✓							Temporary Early Retirement
219000.9000	Other Liabilities With Related Budgetary Obligations	Credit	The amount of liabilities, not otherwise classified above, for which there is a related budgetary obligation. This account does not close at yearend.	✓	✓	✓						USSGL Account - Other
219100.9000	Employee Health Care Liability Incurred but Not Reported	Credit	The amount of claims or benefits that occurred during a particular time period but that have not yet been reported or submitted to an insurer. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
219200.9000	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
219300.9000	Allocation of Special Drawing Rights (SDRs)	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
221000.0100	Accrued Funded Payroll and Leave-Accrued Annual Leave	Credit	The estimated amount of liability for funded annual leave and sick leave that have been earned but are unpaid. (Refer to FASAB SFFAS No. 1, "Accounting for Selected Assets and Liabilities," paragraph 84.) This account does not close at yearend.	✓	✓							Post 221000.0100 for Accrued Annual Leave (WCF Only). GF accounts for annual leave as unfunded (See DoD SGL Account 222000.0100).
221000.0200	Accrued Funded Payroll and Leave-Salaries and Wages	Credit	The estimated amount of liability for funded salaries and wages that have been earned but are unpaid at the end of the reporting period. (Refer to FASAB SFFAS No. 1, "Accounting for Selected Assets and Liabilities," paragraph 84.) This account does not close at yearend.	✓	✓							Post 221000.0200 for Accrued Salaries and Wages

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
221000.9000	Accrued Funded Payroll and Leave	Credit	DO NOT USE - Post transaction at the 221000.xxxx detail level - Treasury Definition: The estimated amount of liability for salaries, wages, and funded annual leave and sick leave that have been earned but are unpaid. (Refer to FASAB SFFAS No. 1, "Accounting for Selected Assets and Liabilities," paragraph 84.) This account does not close at yearend.	✓	✓	✓	✓					USSGL Account - Do not use - Post at the 221000.xxxx detail level
221100.9000	Withholdings Payable	Credit	The amount withheld from employees' salaries for taxes, employee benefit contributions, wage garnishments, and other withholdings. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
221300.0100	Employer Contributions and Payroll Taxes Payable-Health Benefits	Credit	The amount of employer portion of payroll taxes and benefit contributions for health benefits for covered employees. This account does not close at yearend.	✓	✓	✓						Corresponds with 610000.9000, 690000.9000 and 640000.0400 - Health
221300.0200	Employer Contributions and Payroll Taxes Payable-Life Insurance	Credit	The employer portion amount of payroll taxes and benefit contributions for life insurance for covered employees. This account does not close at yearend.	✓	✓	✓						Corresponds with 610000.9000, 690000.9000 and 640000.0500 - Life Insurance
221300.0300	Employer Contributions and Payroll Taxes Payable-Retirement	Credit	The employer portion amount of payroll taxes and benefit contributions for retirement, including the Federal agency's contribution to the Thrift Savings Plan (Federal/non-Federal attribute domain value "N") for covered employees. This account does not close at yearend.	✓	✓	✓						Corresponds with 610000.9000, 690000.9000 and 640000.0600 - Retirement
221300.0400	Employer Contributions and Payroll Taxes Payable-VSIP	Credit	The employer portion amount of payroll taxes and benefit contributions under the Voluntary Separation Incentive Program (VSIP) for covered employees. This account does not close at yearend.	✓	✓	✓						Corresponds with 610000.9000, 690000.9000 and 640000.0700 - VSIP
221300.9000	Employer Contributions and Payroll Taxes Payable	Credit	The employer portion amount of payroll taxes (including Social Security (old age, survivors insurance, and disability insurance) and Medicare (Hospital Insurance, Part A) and benefit contributions not otherwise classified in a 221300.xxxx DoD subaccount. This account does not close at yearend.	✓	✓	✓						USSGL Account - Post transaction at 221300.9000 only where employer contributions and payroll taxes are not otherwise classified by a 221300.xxxx subaccount (e.g., employer portion of Social Security (old age, survivors insurance, and disability insurance) and Medicare (Hospital Insurance, Part A).
221500.0100	Other Post-Employment Benefits Due and Payable-Unemployment	Credit	The amount due to former or inactive Federal employees (not retired) for the funded unemployment liability. This is not an actuarial liability. This account does not close at yearend.	✓	✓							Unemployment
221500.9000	Other Post Employment Benefits Due and Payable	Credit	The amount due to former or inactive Federal employees (not retired) and/or beneficiaries for benefit liabilities other than unemployment, including salary continuation, severance benefits, counseling, training, funded Federal Employees' Compensation Act (FECA) liability, and the current portion of veterans' disability compensation benefits. This is not an actuarial liability. This account does not close at yearend.	✓	✓							USSGL Account - Other than Unemployment
221600.9000	Pension Benefits Due and Payable to Beneficiaries	Credit	The amount of pension benefits, excluding Railroad Retirement Benefits and U.S. Department of Veterans Affairs Pension, due from the administering Federal agencies to eligible Federal civilian or military employees or their beneficiaries. This is not an actuarial liability. (Refer to FASAB SFFAS No. 1, "Accounting for Selected Assets and Liabilities," paragraph 84.) This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
221700.9000	Benefit Premiums Payable to Carriers	Credit	The amount due from the administering Federal agencies to the benefit carriers for providing health insurance employment benefits. (Refer to FASAB SFFAS No. 1 "Accounting for Selected Assets and Liabilities," paragraph 84.) This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
221800.9000	Life Insurance Benefits Due and Payable to Beneficiaries	Credit	The amount of Life insurance benefits due from the administering plans to eligible beneficiaries. This is not an actuarial liability. (Refer to FASAB SFFAS No. 1 "Accounting for Selected Assets and Liabilities," paragraph 84.) This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
222000.0100	Unfunded Leave-Annual Leave	Credit	The amount recorded by an employer Federal agency for unpaid Annual Leave earned that the employee is entitled to upon separation and that will be funded by future years' budgetary resources. This account does not close at yearend.	✓								Unfunded Leave - Annual Leave Only (GF Only). WCF programs accrue funded annual leave in DoD SGL Account 221000.0100.
222000.9000	Unfunded Leave	Credit	The amount recorded by an employer Federal agency for unpaid leave (other than Annual Leave) earned that the employee is entitled to upon separation and that will be funded by future years' budgetary resources. This account does not close at yearend.	✓								USSGL Account - Unfunded Leave Other Than Annual Leave
222500.9000	Unfunded FECA Liability	Credit	The amount of Federal Employees' Compensation Act (FECA) liability billed to Federal agencies by the Department of Labor for FECA payments made on the Federal agencies' behalves. This liability will be funded by future years' budgetary resources. This is not an actuarial liability. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
229000.0100	Other Unfunded Employment Related Liability-Unemployment	Credit	The amount of unfunded employment liability for current Federal employees that will be funded by future years' budgetary resources. This account does not close at yearend.	✓	✓							Post all 229000.xxxx accounts to Unemployment
229000.9000	Other Unfunded Employment Related Liability	Credit	DO NOT USE - Post transaction at the 229000.xxxx detail level - Treasury Definition: The amount of unfunded employment related liabilities not otherwise classified above that will be funded by future years' budgetary resources. Include the unfunded liability for unemployment for Federal employees in this account. This account does not close at yearend.	✓		✓	✓					USSGL Account - Do not use - Post at the 229000.xxxx detail level
231000.0100	Liability for Advances and Prepayments-Disbursing Officer Cash	Credit	The amount of payments received by a Disbursing Officer in advance of performance of activities for which revenue has not been earned.	✓	✓							Disbursing Officer Cash
231000.0400	Liability for Advances and Prepayments - Progress Billings	Credit	The amount of payments on a progress billing received in advance of performance of activities for which revenue has not been earned.	✓	✓							Progress Billings
231000.9000	Liability for Advances and Prepayments	Credit	The amount of payments received other than as Disbursing Officer Cash or a Progress Billing, in advance of performance of activities for which revenue has not been earned.	✓	✓	✓						USSGL Account - Other than Disbursing Officer Cash and Progress Billing
232000.9000	Other Deferred Revenue	Credit	The amount of revenue or income received but not yet earned from non-Federal entities not otherwise classified as advances or prepayments. An example is deferred revenue related to the pending sale of a forfeited asset. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
240000.9000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	Credit	The amount of offsetting undeposited collections and collections deposited in nonfiduciary deposit funds awaiting disposition. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
241000.9000	Liability for Clearing Accounts	Credit	The amount that offsets collections deposited in clearing accounts awaiting disposition or reclassification. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
251000.9000	Principal Payable to the Bureau of the Public Debt	Credit	The amount of loan principal payable to the Bureau of the Public Debt. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
251100.9000	Capitalized Loan Interest Payable - Non-Credit Reform	Credit	The amount of accrued interest owed on a non-credit reform loan that has been capitalized. Capitalized interest, like loan principal, is subject to interest charges until such time as the debt is paid or otherwise settled. This account does not close at yearend.	✓								USSGL Posting Account - Post at USSGL .9000 level
252000.9000	Principal Payable to the Federal Financing Bank	Credit	The amount of loan principal owed to the Federal Financing Bank. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
253000.9000	Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit	The par value of U.S. securities issued under general and special financing authority. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
253100.9000	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Debit	The discount amount on U.S. securities issued under general and special financing authority. This account does not close at yearend.	✓								USSGL Posting Account - Post at USSGL .9000 level
253200.9000	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Credit	The premium amount on U.S. securities issued under general and special financing authority. This account does not close at yearend.	✓								USSGL Posting Account - Post at USSGL .9000 level
253300.9000	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Debit	The amortization amount of discount and premium on securities issued under general and special financing authority. This account does not close at yearend.	✓								USSGL Posting Account - Post at USSGL .9000 level
253400.9000	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Debit	The amortization amount of premium on securities issued under general and special financing authority. This account does not close at yearend.	✓								USSGL Posting Account - Post at USSGL .9000 level
254000.9000	Participation Certificates	Credit	The amount of liability for a Federal agency's share of participation certificates. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
259000.9000	Other Debt	Credit	All other forms of U.S. Federal Government obligations, secured and unsecured, not otherwise classified above. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
261000.0100	Actuarial Pension Liability-Medicare	Credit	The amount recorded by the administering Federal agencies for actuarial present value of all future Medicare benefits for individuals on Pension, based on projected salaries and total projected services less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 71.) This account does not close at yearend.	✓	✓							Actuarial - Medicare for Individuals on Pension

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
261000.0200	Actuarial Pension Liability-Pension	Credit	The amount recorded by the administering Federal agencies for actuarial present value of all future pension benefits, based on projected salaries and total projected services less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 71.) This account does not close at yearend.	✓	✓	✓						Actuarial - Pension
261000.9000	Actuarial Pension Liability	Credit	DO NOT USE - Post transaction at the 261000.xxxx detail level - Treasury Definition: The amount recorded by the administering Federal agencies for actuarial present value of all future retirement benefits, based on projected salaries and total projected services less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 71.) This account does not close at yearend.	✓		✓	✓					USSGL Account - Do not use - Post at the 261000.xxxx detail level
262000.0100	Actuarial Health Insurance Liability-DHP	Credit	The amount recorded by the administering Federal agencies for actuarial present value of all future DHP health insurance benefits less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraphs 79 and 88.) This account does not close at yearend.	✓	✓							Actuarial Health - DHP
262000.0200	Actuarial Health Insurance Liability-Medicare	Credit	The amount recorded by the administering Federal agencies for actuarial present value of all future Medicare benefits less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraphs 79 and 88.) This account does not close at yearend.	✓	✓							Actuarial Health - Medicare for Current Govt Employees
262000.9000	Actuarial Health Insurance Liability	Credit	DO NOT USE - Post transaction at the 262000.xxxx detail level - Treasury Definition: The amount recorded by the administering Federal agencies for actuarial present value of all future health insurance benefits less the actuarial present value of future normal cost contributions that would be made for and by the employees under the plan. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraphs 79 and 88.) This account does not close at yearend.	✓		✓	✓					USSGL Account - Do not use - Post at the 262000.xxxx detail level
263000.9000	Actuarial Life Insurance Liability	Credit	The amount recorded by administering Federal agencies for the expected present value of future outflows to be paid to, or on behalf of, existing policy holders, less expected present value of future net premiums to be collected. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraph 113.) This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
265000.0100	Actuarial FECA Liability-FECA	Credit	The amount recorded by employer Federal agencies for the actuarial present value of future Federal Employees' Compensation Act benefits provided to Federal employees or their beneficiaries as a result of work-related deaths, disability, or occupational disease. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraphs 95 and 96.) This account does not close at yearend.	✓	✓							Actuarial - FECA
265000.9000	Actuarial FECA Liability	Credit	DO NOT USE - Post transaction at the 265000.xxxx detail level - Treasury Definition: The amount recorded by employer Federal agencies for the actuarial present value of future Federal Employees' Compensation Act benefits provided to Federal employees or their beneficiaries as a result of work-related deaths, disability, or occupational disease. (Refer to FASAB SFFAS No. 5, "Accounting for Liabilities of the Federal Government," paragraphs 95 and 96.) This account does not close at yearend.	✓	✓	✓	✓					USSGL Account - Do not use - Post at the 265000.xxxx detail level
266000.9000	Actuarial Liabilities for Federal Insurance and Guarantee Programs	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
267000.9000	Actuarial Liabilities for Treasury-Managed Benefit Programs	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
269000.0100	Other Actuarial Liabilities-DoD Education Benefits Fund (EBF)	Credit	The amount recorded by administering Federal agencies for actuarial liability of future DoD Education Benefits Fund (EBF) payments. PL 98-525 established the Education Benefits Fund (EBF) program to recruit and retain military members and aid in the readjustment of military members to civilian life. The actuaries calculate the actuarial liability annually based on the assumed interest rate approved by the EBF Board of Actuaries. This account does not close at yearend.	✓	✓	✓						Other Actuarial - DoD EBF
269000.0200	Other Actuarial Liabilities-Medicare	Credit	The amount recorded by administering Federal agencies for actuarial liability of future Medicare benefit payments. Include other post employment benefit actuarial liability here. This account does not close at yearend.	✓	✓							Other Actuarial - Medicare
269000.0300	Other Actuarial Liabilities-Voluntary Separation Incentive Trust Fund (VSITF)	Credit	The amount recorded by administering Federal agencies for actuarial liability of future Voluntary Separation Incentive Trust Fund (VSITF) benefit payments. Include other post employment benefit actuarial liability here. This account does not close at yearend.	✓	✓	✓						Other Actuarial - VSITF
269000.9000	Other Actuarial Liabilities	Credit	The amount recorded by administering Federal agencies for actuarial liability of future benefit payments that is not otherwise classified above. Include other post employment benefit actuarial liability here. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Other than DoD EBF, Medicare and VSITF
291000.9000	Prior Liens Outstanding on Acquired Collateral	Credit	The value of liens approved and accepted as being claims against assets acquired through loan defaults. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
292000.0100	Contingent Liabilities-Contract Financing Payments	Credit	The amount of Contract Financing Payments that is recognized as a result of a past event where a future outflow or other sacrifice of resource is probable and measurable. Record a contingent liability related to environmental cleanup cost in the applicable DoD SGL subaccount 299500.xxxx. This account does not close at yearend.	✓	✓							Contract Financing Payments
292000.9000	Contingent Liabilities	Credit	The amount Other than Contract Financing Payments that is recognized as a result of a past event where a future outflow or other sacrifice of resource is probable and measurable. Record a contingent liability related to environmental cleanup cost in the applicable DoD SGL account 299500.xxxx. This account does not close at yearend.	✓	✓	✓						USSGL Account - Other than Contract Financing Payments
292200.9000	Contingent Liabilities - Federal Government Sponsored Enterprise	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
292300.9000	Contingent Liability for Capital Transfers	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
294000.9000	Capital Lease Liability	Credit	The present value amount of liabilities for assets acquired under a lease agreement that meets the test for capitalizing the assets. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
296000.9000	Accounts Payable From Canceled Appropriations	Credit	The amount of reinstated valid accounts payable that were canceled. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
297000.9000	Liability for Capital Transfers	Credit	The amount to be transferred to a General Fund Receipt Account. This includes excess amounts in liquidating funds. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
298000.9000	Custodial Liability	Credit	The amount of custodial revenue, as defined by FASAB SFFAS No. 7, yet to be transferred to another entity. For amounts collected or to be collected on behalf of the General Fund of the Treasury, use the Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99." For all other amounts, use the appropriate attribute domain value. This USSGL account is included on the USSGL crosswalk for the Statement of Custodial Activity or on a custodial footnote. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level. The accounting use of this account is restricted to nonexchange penalties and fines.
298500.0100	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity - Disbursing Officer Cash	Credit	The amount of non-entity Disbursing Officer Cash held in a General Fund Receipt Account or other Department of the Treasury account symbol for transfer to other Federal entities. This account excludes amounts defined as custodial in FASAB SFFAS No. 7. For amounts collected or to be collected on behalf of the General Fund of the Treasury that are not on the Statement of Custodial Activity or on a custodial footnote, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99." This USSGL account is included on the USSGL crosswalk for the Balance Sheet, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote. This account does not close at yearend.	✓	✓	✓						Liability - Disbursing Officer Cash Only

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
298500.9000	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	Credit	The amount of non-entity assets held in a General Fund Receipt Account or other Department of the Treasury account symbol for transfer to other Federal entities. This account excludes amounts defined as custodial in FASAB SFFAS No. 7. For amounts collected or to be collected on behalf of the General Fund of the Treasury that are not on the Statement of Custodial Activity or on a custodial footnote, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federation-Federal value "F" and transaction partner code "99." The USSGL account is included on the USSGL crosswalk for the Balance Sheet, but it is not included on the USSGL crosswalk for the Statement of Custodial Activity nor on a custodial footnote. This account does not close at yearend.	✓	✓	✓						USSGL Account - Other than Disbursing Officer Cash
299000.0100	Other Liabilities Without Related Budgetary Obligations -Conventional	Credit	The amount of other liabilities for expected expenditures in the nonenvironmental disposal of conventional munitions, for which there is not a related budgetary obligation. This account does not close at yearend.	✓					✓			GF Only - JV for Footnotes 11 and 15
299000.0200	Other Liabilities Without Related Budgetary Obligations -Excess	Credit	The amount of other liabilities for expected expenditures in the nonenvironmental disposal of buildings, structures, and utilities that are excess to requirements or planned for replacement or disposal, including multi-use Heritage Assets, for which there is not a related budgetary obligation. This account does not close at yearend.	✓					✓			GF Only - JV for Footnotes 11 and 15
299000.0300	Other Liabilities Without Related Budgetary Obligations -Judgment Fund- CDA	Credit	The amount of Other Judgment Fund Liabilities under the Contract Disputes Act of 1978 (CDA), for which there is not a related budgetary obligation. This account does not close at yearend.	✓		✓						Judgment Fund - Contract Disputes Act of 1978 (CDA)
299000.0400	Other Liabilities Without Related Budgetary Obligations -Judgment Fund- No FEAR	Credit	The amount of Other Judgment Fund Liabilities under the Notification and Federal Employee Antidiscrimination and Retaliation Act of 2002 (No FEAR), for which there is not a related budgetary obligation. This account does not close at yearend.	✓								Judgment Fund - Notification and Federal Employees Antidiscriminatory and Retaliation Act of 2002 (No Fear)
299000.0500	Other Liabilities Without Related Budgetary Obligations -Military Equipment	Credit	The amount of other Military Equipment Liabilities, for which there is not a related budgetary obligation. This account does not close at yearend.	✓	✓							Other Liabilities - Military Equipment - No Budgetary Impact
299000.0600	Other Liabilities Without Related Budgetary Obligations -Temporary Early Retirement	Credit	The amount of other Temporary Early Retirement Liabilities, for which there is not a related budgetary obligation. This account does not close at yearend.	✓	✓							Temporary Early Retirement
299000.0700	Other Liabilities Without Related Budgetary Obligations - Seized Monetary Instruments	Credit	The amount of other liabilities for Seized Monetary Instruments, for which there is not a related budgetary obligation. This account does not close at yearend.	✓	✓							Seized Monetary Instruments
299000.0800	Other Liabilities Without Related Budgetary Obligations -Progress Billings	Credit	The amount of other liabilities for Progress Billings, for which there is not a related budgetary obligation. This account does not close at yearend.	✓	✓							Progress Billings
299000.9000	Other Liabilities Without Related Budgetary Obligations	Credit	The amount of other liabilities not otherwise classified, for which there is not a related budgetary obligation. This account does not include other liabilities related to Military Equipment, Temporary Early Retirement, Seized Monetary Instruments, or Progress Billings. This account does not close at yearend.	✓	✓	✓						USSGL Account - Other than Military Equipment, Temporary Early Retirement, Seized Monetary Instruments, and Progress Billings
299500.9000	Estimated Cleanup Cost Liability	Credit	DO NOT USE - Post transaction at the 299500.xxxx detail level - Treasury Definition: The estimated liability for projected future cleanup costs (not yet due and payable) associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓		✓	✓					USSGL Account - Do not use - Post at the 299500.xxxx detail level
299500.9501	Estimated Cleanup Cost Liability-OAEL Active Installations - Other	Credit	The estimated amount of Non-BRAC related Other Accrued Environmental Liability (not otherwise identified) for projected cleanup costs associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓		✓						GF Only - Post with USSGL Transaction Codes B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Other Accrued Environmental Liabilities - Non-BRAC - Other
299500.9502	Estimated Cleanup Cost Liability-BRAC - Environmental Corrective Actions/Closure Requirements	Credit	The estimated amount of Base Realignment and Closure (BRAC) Installations Liability under Environmental Corrective Action/Closure Requirements for projected cleanup costs associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with USSGL Transaction Codes B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Base Realignment and Closure Installations - Environmental Corrective Action/Closure Requirements
299500.9503	Estimated Cleanup Cost Liability-EDWSP - Other Nuclear Powered Ships	Credit	The estimated amount of Liability for Other Nuclear Powered Ships under the Environmental Disposal for Military Equipment/ Weapons Program for projected cleanup costs associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with USSGL Transaction Codes B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Environmental Disposal for Military Equipment/Weapons Programs - Nuclear Powered Military Equipment/ Spent Nuclear Fuel
299500.9504	Estimated Cleanup Cost Liability-EDWSP - Other National Defense Weapons Systems	Credit	The estimated amount of Liability for Other National Defense Weapons Systems under the Environmental Disposal for Military Equipment/ Weapons Program for projected cleanup costs associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with USSGL Transaction Codes B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Environmental Disposal for Military Equipment/Weapons Programs - Other Weapons Systems
299500.9505	Estimated Cleanup Cost Liability-EDWSP - Other	Credit	The estimated amount of Liability for Other Weapons Systems (weapon systems not otherwise identified as National Defense Weapons Systems) for Military Equipment/ Weapons Program for projected cleanup costs associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with USSGL Transaction Codes B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Environmental Disposal for Military Equipment/Weapons Programs - Other Weapons Systems
299500.9506	Estimated Cleanup Cost Liability-EDWSP - Nuclear Powered Submarines	Credit	The estimated amount of Liability for Nuclear Powered Submarines under the Environmental Disposal for Military Equipment/ Weapons Program for projected cleanup costs associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with USSGL Transaction Codes B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Environmental Disposal for Military Equipment/Weapons Programs - Nuclear Powered Military Equipment/ Spent Nuclear Fuel
299500.9507	Estimated Cleanup Cost Liability-BRAC-Other	Credit	The estimated amount of Base Realignment and Closure (BRAC) Installations related Other Accrued Environmental Liability for projected future cleanup costs associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with USSGL Transaction Codes UTCs B420, B436, D308, D312, D434, E514, E610. This account is aligned with Footnote 14, Base Realignment and Closure Installations (BRAC) - Other Accrued Environmental Liabilities
299500.9508	Estimated Cleanup Cost Liability-Chem Weapons Disposal Program - Chemical Agent and Munitions Destruction	Credit	The estimated amount of liability for Chemical Materials Agency Chemical Weapons Disposal Program - Chemical Agent and Munitions Destruction for projected future cleanup costs associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with USSGL Transaction Codes UTCs B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Chemical Weapons Disposal Program, Chemical Demilitarization - Chemical Materials Agency (CMA)
299500.9509	Estimated Cleanup Cost Liability-AERL-FUDS IRP & BD/DR	Credit	The estimated amount of Accrued Environmental Liabilities on Formerly Used Defense Sites for projected cleanup costs of Installation Restoration Program (IRP) and Building Demolition and Debris Removal (BD/DR) associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with USSGL Transaction Codes B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Accrued Environmental Liabilities - Formerly Used Defense Sites (FUDS) - Installation Restoration Program (IRP) and Building Demolition and Debris Removal (BD/DR)
299500.9510	Estimated Cleanup Cost Liability-EDWSP - Nuclear Powered Aircraft Carriers	Credit	The estimated amount of Liability for Nuclear Powered Aircraft Carriers under the Environmental Disposal for Military Equipment/ Weapons Program for projected cleanup costs associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with USSGL Transaction Codes B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Environmental Disposal for Military Equipment/Weapons Programs - Nuclear Powered Military Equipment/ Spent Nuclear Fuel

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
299500.9511	Estimated Cleanup Cost Liability-AERL-Active Installations -IRP&BD/DR	Credit	The estimated amount of Accrued Environmental Liabilities on Active Installations for projected cleanup costs of Installation Restoration Program (IRP) and Building Demolition and Debris Removal (BD/DR) associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with USSGL Transaction Codes B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Accrued Environmental Liabilities - Active Installations - Installation Restoration Program (IRP) and Building Demolition and Debris Removal (BD/DR)
299500.9512	Estimated Cleanup Cost Liability-AERL-Active Installations - MMRP	Credit	The estimated amount of Accrued Environmental Liabilities on Active Installations for projected cleanup costs under the Military Munitions Response Program (MMRP) associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with USSGL Transaction Codes B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Accrued Environmental Liabilities - Active Installations - Military Munitions Response Program (MMRP)
299500.9513	Estimated Cleanup Cost Liability-BRAC - Installation Restoration Program	Credit	The estimated amount of Base Realignment and Closure Installations Liability under the Installation Restoration Program for projected cleanup costs (not yet due and payable) associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with USSGL Transaction Codes B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Base Realignment and Closure Installations - Installation Restoration Program
299500.9514	Estimated Cleanup Cost Liability-BRAC - MMRP	Credit	The estimated amount of Base Realignment and Closure Installations Liability under the Military Munitions Response Program for projected cleanup costs associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with USSGL Transaction Codes B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Base Realignment and Closure Installations - Military Munitions Response Program
299500.9515	Estimated Cleanup Cost Liability-AERL-FUDS MMRP	Credit	The estimated amount of Accrued Environmental Liabilities on Formerly Used Defense Sites for projected cleanup costs under the Military Munitions Response Program (MMRP) associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with USSGL Transaction Codes B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Accrued Environmental Liabilities - Formerly Used Defense Sites (FUDS) - Military Munitions Response Program (MMRP)
299500.9516	Estimated Cleanup Cost Liability-OAEL Active Installations Non-BRAC- Environmental Corrective Actions	Credit	The estimated amount of Non-BRAC related Other Accrued Environmental Liability - Environmental Corrective Action for projected cleanup costs associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓	✓							GF and WCF - Post with B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Other Accrued Environmental Liabilities - Non-BRAC - Environmental Corrective Action
299500.9517	Estimated Cleanup Cost Liability-OAEL Active Installations Non-BRAC - Environmental Closure Requirements	Credit	The estimated amount of Non-BRAC related Other Accrued Environmental Liability - Environmental Closure Requirements for projected cleanup costs associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with USSGL Transaction Codes B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Other Accrued Environmental Liabilities - Non-BRAC - Environmental Closure Requirements
299500.9518	Estimated Cleanup Cost Liability-OAEL Active Installations Non BRAC - Environmental Response at OPS Ranges	Credit	The estimated amount of Non-BRAC related Other Accrued Environmental Liability - Environmental Response at Operational Ranges for projected cleanup costs associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with USSGL Transaction Codes B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Other Accrued Environmental Liabilities - Non-BRAC - Environmental Response at Operational Ranges
299500.9521	Estimated Cleanup Cost Liability-OAEL Active Installations Non-BRAC- Asbestos	Credit	The estimated amount of Non-BRAC related Other Accrued Environmental Liability - Asbestos for projected cleanup costs associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with USSGL Transaction Codes B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Other Accrued Environmental Liabilities - Non-BRAC - Asbestos
299500.9522	Estimated Cleanup Cost Liability-OAEL Active Installations Non-BRAC - Non-Military Equipment	Credit	The estimated amount of Non-BRAC related Other Accrued Environmental Liability - Non-Military Equipment for projected cleanup costs associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with USSGL Transaction Codes B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Other Accrued Environmental Liabilities - Non-BRAC - Non-Military Equipment
299500.9523	Estimated Cleanup Cost Liability-BRAC - Asbestos	Credit	The estimated amount of Base Realignment and Closure Installations Liability for projected future cleanup costs of Asbestos associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with USSGL Transaction Codes UTCs B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Base Realignment and Closure Installations (BRAC) - Asbestos.
299500.9524	Estimated Cleanup Cost Liability-BRAC - Non-Military Equipment	Credit	The estimated amount of Base Realignment and Closure Installations Liability for projected future cleanup costs of Non-Military Equipment associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with USSGL Transaction Codes UTCs B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Base Realignment and Closure Installations (BRAC) - Non-Military Equipment.
299500.9525	Estimated Cleanup Cost Liability-EDWSP - Non-Nuclear Powered Equipment	Credit	The estimated amount of Liability for Non-Nuclear Powered Military Equipment under the Environmental Disposal for Military Equipment/ Weapons Program for projected cleanup costs associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with USSGL Transaction Codes B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Environmental Disposal for Military Equipment/Weapons Programs - Non-Nuclear Powered Military Equipment
299500.9526	Estimated Cleanup Cost Liability-Chem Weapons Disposal Program - Chemical Agent Munitions Disposal (CAMD) Demilitarization - Assembled Chemical Weapons Alternatives (ACWA)	Credit	The estimated amount of Liability for the Chemical Weapons Disposal Program - Chemical Agent Munitions Disposal (CAMD) Demilitarization - Assembled Chemical Weapons Alternatives (ACWA) for projected cleanup costs associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Chemical Weapons Disposal Program - CAMD Demilitarization - Assembled Chemical Weapons Alternatives (ACWA)
299500.9527	Estimated Cleanup Cost Liability-Chem Weapons Disposal Program - Other	Credit	The estimated amount of Liabilities under the Chemical Weapons Disposal Program for projected cleanup costs not otherwise assigned and associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with USSGL Transaction Codes B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Chemical Weapons Disposal Program - Other.
299500.9528	Estimated Cleanup Cost Liability-EDWSP - Nuclear Powered Military Equipment/Spent Nuclear Fuel	Credit	The estimated amount of Liability for Nuclear Powered Military Equipment (other than Nuclear Powered Ships, Submarines and Aircraft Carriers) and Spent Nuclear Fuel under the Environmental Disposal for Military Equipment/ Weapons Program for projected cleanup costs associated with removing, containing, and/or disposing of (1) hazardous waste from property, or (2) material and/or property consisting of hazardous waste at permanent or temporary closure or shutdown of the associated property, plant, and equipment. This account does not close at yearend.	✓								GF Only - Post with USSGL Transaction Codes B420, B436, D308, D312, D434, E514, E610. This account is aligned Footnote 14, Environmental Disposal for Military Equipment/Weapons Programs - Nuclear Powered Military Equipment/ Spent Nuclear Fuel.
310000.9000	Unexpended Appropriations - Cumulative	Credit	The amount of unexpended appropriations after fiscal yearend closing. The balance in this account remains the same during the fiscal year. Activity to increase or decrease unexpended appropriations is reflected in other DoD SGL accounts in the 31xx,xxx series. At yearend, the nominal DoD SGL accounts in the 31xx,xxx series are closed to this DoD SGL account, including special and trust funds that receive appropriations from the General Fund of the Treasury. During the fiscal year, the net of debit and credit balances in the 31xx,xxx series accounts reflects the total remaining balance of unexpended appropriations. Special and trust funds that receive appropriations from the General Fund of the Treasury are to record this account. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL 9000 level

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
310100.9000	Unexpended Appropriations - Appropriations Received	Credit	The amount of new appropriations received during the fiscal year. Special and trust funds do not use this DoD SGL account to record appropriations of dedicated and earmarked receipts. However, special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
310200.0100	Unexpended Appropriations - Transfers-In-Warrant	Credit	The amount of unexpended appropriations from Warrants, from current or prior years, transferred in during the fiscal year. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account for transfers of unexpended appropriations.	✓					✓			Derived by TAS
310200.0200	Unexpended Appropriations - Transfers-In-Transfers	Credit	The amount of unexpended appropriations (other than Warrants), from current or prior years, transferred in during the fiscal year. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account for transfers of unexpended appropriations.	✓					✓			Derived by TAS
310200.9000	Unexpended Appropriations - Transfers-In	Credit	Use Account Derivation by TAS at the 310200.xxxx Detail Level - Treasury Definition: The amount of unexpended appropriations, from current or prior years, transferred in during the fiscal year. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account for transfers of unexpended appropriations.	✓	✓	✓			✓			Derive at detail level account by TAS
310300.0100	Unexpended Appropriations - Transfers-Out-Warrant	Debit	The amount of unexpended appropriations from Warrants, from current or prior years, transferred out during the fiscal year. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account for transfers of unexpended appropriations.	✓		✓			✓			Derived by TAS
310300.0200	Unexpended Appropriations - Transfers-Out-Transfers	Debit	The amount of unexpended appropriations (other than Warrants), from current or prior years, transferred out during the fiscal year. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account for transfers of unexpended appropriations.	✓					✓			Derived by TAS
310300.9000	Unexpended Appropriations - Transfers-Out	Debit	Use Account Derivation by TAS at the 310300.xxxx Detail Level - Treasury Definition: The amount of unexpended appropriations, from current or prior years, transferred out during the fiscal year. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account for transfers of unexpended appropriations.	✓	✓							Derive at detail level account by TAS
310500.9000	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	Debit	The amount of net increase or decrease to unexpended appropriations due to errors in years preceding the prior-year's financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use only when comparative financial statements are being presented. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
310600.9000	Unexpended Appropriations - Adjustments	Debit	The amount of adjustments during the fiscal year to unexpended appropriations from current or prior years. Examples of adjustments include rescissions, and cancellations of expired appropriations. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
310700.9000	Unexpended Appropriations - Used	Debit	The amount of reduction during the fiscal year to unexpended appropriations from current or prior years that is paired with DoD SGL account 570000.9000 when goods and services are received or benefits provided. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
310800.9000	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Debit	The amount of net increase or decrease to unexpended appropriations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use DoD SGL account 310500.9000 for the amount of net increase or decrease to unexpended appropriations due to errors occurring in years preceding the prior year's financial statements. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
310900.9000	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Debit	The amount of net increase or decrease to unexpended appropriations from a prior period due to a change from one generally accepted accounting principle to another one that can be justified as preferable or the adoption of a new FASAB standard. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
331000.0100	Cumulative Results of Operations-Deferred AOR	Credit	The amount of net nonrecoverable rate difference since the inception of the activity between (1) expenses and losses, and (2) financing sources including appropriations, revenues, and gains. Nonrecoverable rate amounts can be recorded in system by Journal Voucher as approved by OUSD(C)P&E Revolving Funds, per DoD FMR Vol 2B and Vol 11B. Does not include the nonrecoverable amounts related to depreciation, amortization and depletion that are closed to DoD SGL Account 331000.0700. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance. This account does not close at yearend.						✓			WCF - The closing of nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B. (Except those closed to Account 331000.0700 re: depreciation, amortization and depletion)
331000.0200	Cumulative Results of Operations-Invested Capital-Assets Capitalized	Credit	The amount of net difference in Invested Capital Assets since the inception of the activity between (1) expenses and losses, and (2) financing sources including appropriations, revenues, and gains. DoD SGL accounts 572000.1300 and 573000.1300 are closed to this DoD SGL account. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance. This account does not close at yearend.		✓							DoD SGL accounts 572000.1300 and 573000.1300 are closed to this DoD SGL account.
331000.0300	Cumulative Results of Operations-Invested Capital-Fund (Cash) Assets	Credit	The amount of net difference in Invested Capital-Fund (Cash) Assets since the inception of the activity between (1) expenses and losses, and (2) financing sources including appropriations, revenues, and gains. DoD SGL accounts 575500.0200 and 576500.0200 are closed to this DoD SGL account. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance. This account does not close at yearend.		✓							See Detail Tab for 331000 Subaccount Alignment
331000.0400	Cumulative Results of Operations-Invested Capital-Liabilities Assumed	Credit	The amount of net difference in Invested Capital-Liabilities Assumed since the inception of the activity between (1) expenses and losses, and (2) financing sources including appropriations, revenues, and gains. DoD SGL accounts 572000.0700 and 573000.0700 are closed to this DoD SGL account. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance. This account does not close at yearend.		✓							See Detail Tab for 331000 Subaccount Alignment
331000.0500	Cumulative Results of Operations - Transfers In	Credit	The amount of net difference in Transfers-In since the inception of the activity between (1) expenses and losses, and (2) financing sources including appropriations, revenues, and gains. DoD SGL Transfer In accounts that close to 331000.0500 are 572000.0300, 572000.0310, 572000.0800, 572000.1200 and 572000.1300. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance. This account does not close at yearend.		✓	✓						See Detail Tab for 331000 Subaccount Alignment
331000.0600	Cumulative Results of Operations - Transfers Out	Credit	The amount of net difference in Transfers Out since the inception of the activity between (1) expenses and losses, and (2) financing sources including appropriations, revenues, and gains. DoD SGL Transfer Out accounts that close to 331000.0600 are 573000.0130, 573000.0300, 573000.0310, 573000.0800, 573000.1200 and 573000.1300. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance. This account does not close at yearend.		✓	✓						See Detail Tab for 331000 Subaccount Alignment
331000.0700	Cumulative Results of Operations - Non Recoverable Depreciation, Amortization, other Adjustments	Credit	The amount of net nonrecoverable rate difference in depreciation, amortization and depletion since the inception of the activity between (1) expenses and losses, and (2) financing sources including appropriations, revenues, and gains. Nonrecoverable amounts related to DoD SGL accounts 671000.xxxx, 671200.xxxx, 671000.1713 and 671000.1714. Nonrecoverable amounts other than depreciation, amortization and depletion are closed to DoD SGL Account 331000.0100. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance. This account does not close at yearend.		✓				✓			WCF - Closing of nonrecoverable rate amounts aligned to close DoD SGL Accounts 671000.1712, 671000.1713 and 671000.1714

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
331000.9000	Cumulative Results of Operations	Credit	The amount of net difference in operations not otherwise classified above since the inception of the activity between (1) expenses and losses, and (2) financing sources including appropriations, revenues, and gains. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance. This account does not close at yearend.	✓		✓						See Detail Tab for 331000 Subaccount Alignment
340000.9000	Fiduciary Net Assets	Credit	The value of beneficiaries' equity. Fiduciary activities generally do not crosswalk to the Federal entity's financial statements, but they should be included in the Federal entity's notes to the financial statements, as required by FASAB SFFAS No. 31, "Accounting for Fiduciary Activities." This account does not close at yearend.	✓								USSGL Posting Account - Post at USSGL .9000 level
341000.9000	Contributions to Fiduciary Net Assets	Credit	The amount of contributions that increase fiduciary net assets. Contributions include cash collected from and on behalf of beneficiaries and directly increase a beneficiary's equity. Fiduciary activities generally do not crosswalk to the Federal entity's financial statements, but they should be included in the Federal entity's notes to the financial statements, as required by FASAB SFFAS No. 31, "Accounting for Fiduciary Activities."	✓								USSGL Posting Account - Post at USSGL .9000 level
342000.9000	Withdrawals or Distributions of Fiduciary Net Assets	Debit	The amount of disbursements to and on behalf of beneficiaries decrease fiduciary net assets. Disbursements are equity distributions to or on behalf of beneficiaries. Fiduciary activities generally do not crosswalk to the Federal entity's financial statements, but they should be included in the Federal entity's notes to the financial statements, as required by FASAB SFFAS No. 31, "Accounting for Fiduciary Activities."	✓								USSGL Posting Account - Post at USSGL .9000 level
403200.9000	Estimated Indefinite Contract Authority	Debit	The amount of estimated indefinite contract authority during the fiscal year that permits a Federal agency to incur obligations in advance of liquidating authority.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
403400.9000	Anticipated Adjustments to Contract Authority	Credit	The estimated amount of reductions or increases during the fiscal year to contract authority. This also includes the estimated liquidation of contract authority from offsetting collections. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
404200.9000	Estimated Indefinite Borrowing Authority	Debit	The amount of estimated indefinite borrowing authority required to finance estimated obligations during the current year. The balance in this account will be adjusted to zero at yearend.	✓								USSGL Posting Account - Post at USSGL .9000 level
404400.9000	Anticipated Reductions to Borrowing Authority	Credit	The estimated amount for anticipated reductions during the fiscal year to borrowing authority.	✓								USSGL Posting Account - Post at USSGL .9000 level
404700.9000	Anticipated Transfers to the General Fund of the Treasury - Current Year Authority	Credit	The anticipated amount to be transferred from current-year resources to the General Fund of the Treasury during the fiscal year via nonexpenditure transfers.	✓								USSGL Posting Account - Post at USSGL .9000 level
404800.9000	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	Credit	The anticipated amount to be transferred from prior-year balances to the General Fund of the Treasury during the fiscal year via nonexpenditure transfers.	✓								USSGL Posting Account - Post at USSGL .9000 level
406000.9000	Anticipated Collections From Non-Federal Sources	Debit	The amount of non-Federal entity collections, excluding reimbursables, expected in the current fiscal year.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
407000.9000	Anticipated Collections From Federal Sources	Debit	The amount of Federal agency collections, excluding reimbursables, expected in the current fiscal year.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
408100.9000	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	Credit	The amount in DoD SGL account 412600.9000 transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.	✓								USSGL Posting Account - Post at USSGL .9000 level
408200.9000	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	Credit	The amount in DoD SGL account 416600.9000 transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.	✓								USSGL Posting Account - Post at USSGL .9000 level
408300.9000	Transfers - Current-Year Authority - Receivable - Transferred	Credit	The amount in DoD SGL account 417100.9000 transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.	✓								USSGL Posting Account - Post at USSGL .9000 level
411100.9000	Debt Liquidation Appropriations	Debit	The amount appropriated to liquidate debt as specified in the appropriation language.	✓								USSGL Posting Account - Post at USSGL .9000 level
411200.9000	Liquidation of Deficiency - Appropriations	Debit	The amount appropriated to liquidate a prior-year deficiency.	✓								USSGL Posting Account - Post at USSGL .9000 level
411300.9000	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	Debit	The amount of receipts appropriated from an "unavailable" trust or special fund receipt account to a corresponding trust or special fund expenditure account. (Amounts deposited into trust or special fund receipt accounts designated by Department of the Treasury as "unavailable" are appropriated via Treasury warrant, upon legislative action, to the corresponding expenditure account.) This budgetary resource account does not correspond with proprietary USSGL account 3101, "Unexpended Appropriations - Appropriations Received."		✓	✓		✓				Departmental Reporting Adjustment - Account N/A at DoD Enterprise transaction level
411400.0100	Appropriated Receipts Derived from Available Trust or Special Fund Receipts - Appropriation Level Authority	Debit	The amount of Departmental reporting level adjustments of receipts appropriated to a trust or special fund expenditure account from the corresponding receipt account. (Amounts deposited into trust or special fund receipt accounts designated by the U.S. Department of the Treasury (Treasury) as "unavailable" are appropriated via warrant, upon legislative action, to the corresponding expenditure account. Amounts designated by Treasury as "available" are immediately transferred without further action.) This budgetary resource account does not correspond with proprietary DoD SGL account 310100.9000.		✓	✓		✓				Departmental Reporting Adjustment - Account N/A at DoD Enterprise transaction level
411400.9000	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	Debit	The amount of receipts appropriated from an "available" trust or special fund receipt account to a corresponding trust or special fund expenditure account. (Amounts designated by the Department of the Treasury as "available" are immediately transferred without further action.) This budgetary resource account does not correspond with proprietary USSGL account 310100.9000, "Unexpended Appropriations - Appropriations Received."		✓	✓						USSGL Account
411500.9000	Loan Subsidy Appropriation	Debit	The amount of budget authority appropriated by law for loan subsidies in direct loan and loan guarantee programs.	✓								USSGL Posting Account - Post at USSGL .9000 level
411600.9000	Debt Forgiveness Appropriation	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
411700.9000	Loan Administrative Expense Appropriation	Debit	The amount of new budget authority appropriated by law for administrative expenses in direct loan and loan guarantee programs.	✓								USSGL Posting Account - Post at USSGL .9000 level
411800.9000	Reestimated Loan Subsidy Appropriation	Debit	The amount of budget authority appropriated for direct loan and loan guarantee subsidies based upon reestimates as specified in the Federal Credit Reform Act of 1990.	✓								USSGL Posting Account - Post at USSGL .9000 level
411900.0200	Other Appropriations Realized - Appropriated in Conference O&M 1002 Only	Debit	The amount appropriated in Conference for Column B of the standard O&M AR(M)1002, and the Appropriation Amount on Column B of the cumulative AR(M)1002 (amount of the original appropriated amount from conference before any transfers, revisions, etc.).	✓				✓		✓		DDRS Use Only - Reporting Adjustment N/A to General Ledger Accounting Systems
411900.0210	Other Appropriations Realized - Appropriated in Conference O&M 1002 Only / Not Mapped	Debit	The offset to DoD SGL account 411900.0200, the amount appropriated in Conference for Column B of the standard O&M AR(M)1002, and the Appropriation Amount on Column B of the cumulative AR(M)1002 (amount of the original appropriated amount from conference before any transfers, revisions, etc.).	✓				✓		✓		DDRS Use Only - Reporting Adjustment N/A to General Ledger Accounting Systems
411900.0600	Other Appropriations Realized - Undistributed Authority-Undistributed Obligated Balance	Debit	The amount of all other appropriations not classified above, where insufficient matching data exists for clearing the distribution. Additionally, this account may include the annualized amount of appropriations for continuing resolutions.	✓								Postings to 411900.9000 will be automatically or manually defaulted to 411900.0600 if insufficient matching data exists for clearing the distribution of unobligated balances at the appropriation level
411900.9000	Other Appropriations Realized	Debit	The amount of budget authority appropriated as specified in the appropriation language for all other appropriations not otherwise classified.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
412000.9000	Anticipated Indefinite Appropriations	Debit	The current estimate of anticipated indefinite amounts to become available under either a standing provision of law or a new appropriation that provides budget authority.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
412100.9000	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	Debit	The amount of authority reclassified from DoD SGL account 412600.9000 because of a cancellation. Since this is a reclassification of a receivable, there is no impact on fund balance. Use this account only in a specific Federal agency expenditure account where the receivable is from an invested expenditure account.	✓								USSGL Posting Account - Post at USSGL .9000 level
412200.9000	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
412300.9000	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	Debit	The amount of authority reclassified from DoD SGL account 412600.9000 because of a temporary reduction. Since this is a reclassification of a receivable, there is no impact on fund balance. Use this account only in a specific Federal agency expenditure account where the receivable is from an invested expenditure account.	✓		✓						USSGL Posting Account - Post at USSGL .9000 level

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
412400.9000	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	Credit	The amount of authority reclassified from DoD SGL account 412700.9000 because of a temporary reduction or cancellation. Since this is a reclassification of a payable, there is no impact on fund balance. Use this account only in an invested expenditure account where the payable is to a specific Federal agency expenditure account.	✓								USSGL Posting Account - Post at USSGL .9000 level
412500.9000	Loan Modification Adjustment Transfer Appropriation	Debit	The amount appropriated to a financing account from a permanent indefinite appropriation to cover the cost of a modification adjustment transfer. Modification costs are calculated using a current discount rate at which a cohort pays or earns interest. When the cost of a modification is less when calculated at the current discount rate than at the discount rate at which the cohort pays or earns interest, a modification adjustment transfer appropriation is required.	✓								USSGL Posting Account - Post at USSGL .9000 level
412600.9000	Amounts Appropriated From Specific Invested TAFS - Receivable	Debit	The amount appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific Federal agency account. The amounts appropriated to the Federal agency will be accomplished via nonexpenditure transfer; however, the amounts are reflected in the Budget of the United States Government; Appendix as an appropriation rather than as a transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a receivable is required to reflect the total budget authority. This account does not close at yearend.	✓		✓						USSGL Posting Account - Post at USSGL .9000 level
412700.9000	Amounts Appropriated From Specific Invested TAFS - Payable	Credit	The amount appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific expenditure account. The amounts appropriated to the Federal agency will be accomplished via nonexpenditure transfer; however, the amounts are reflected in the Budget of the United States Government; Appendix as an appropriation rather than as a transfer. For cash management purposes, the funds remain invested until needed for disbursement; therefore, a payable is required to reflect the total budget authority. This account does not close at yearend.	✓								USSGL Posting Account - Post at USSGL .9000 level
412800.9000	Amounts Appropriated From Specific Invested TAFS - Transfers-In	Debit	The amount appropriated in an appropriation or authorization act from a Federal agency Treasury Appropriation Fund Symbol (TAFS) to a specific Federal agency expenditure account and transferred in via nonexpenditure transfer. However, the amounts are reflected in the Budget of the United States Government; Appendix as an appropriation rather than a transfer. Exceptions for use of this account, in the absence of investment authority, include the transfers-in of special fund user fees to a Nuclear Regulatory Commission or Internal Revenue Service general fund expenditure account.	✓		✓						USSGL Posting Account - Post at USSGL .9000 level
412900.9000	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	Credit	The amount appropriated in an appropriation or authorization act from an invested Treasury Appropriation Fund Symbol (TAFS) to a specific Federal agency expenditure account, and then transferred out via nonexpenditure transfer. However, the amounts are reflected in the Budget of the United States Government; Appendix as an appropriation rather than a transfer. Exceptions for use of this account, in the absence of investment authority, include the transfers-out of special fund user fees to a Nuclear Regulatory Commission or Internal Revenue Service general fund expenditure account.	✓		✓						USSGL Posting Account - Post at USSGL .9000 level
413000.9000	Appropriation To Liquidate Contract Authority Withdrawn	Credit	The amount of the excess portion of an appropriation to liquidate obligations incurred against contract authority that is no longer required.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
413100.9000	Current-Year Contract Authority Realized	Debit	The amount of new authority to incur obligations in advance of a separate appropriation of liquidating cash or collections.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
413200.9000	Substitution of Contract Authority	Credit	The amount of spending authority from offsetting collections represented by unfilled customer orders or accounts receivable used to replace obligated contract authority as a budgetary resource. Note: This account can only be used by the Department of Defense.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
413300.9000	Decreases to Indefinite Contract Authority	Credit	The amount necessary to reconcile contract authority to obligations for Treasury Appropriation Fund Symbols that are funded with indefinite contract authority.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
413400.9000	Contract Authority Withdrawn	Credit	The amount of unfunded indefinite contract authority withdrawn due to recoveries of prior-year obligations.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
413500.9000	Contract Authority Liquidated	Credit	The amount of funds received during the fiscal year from appropriations, nonexpenditure transfers, or offsetting collections that liquidate contract authority.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
413600.9000	Contract Authority To Be Liquidated by Trust Funds	Credit	The appropriation amount of trust fund receipts from one trust fund to liquidate contract authority in another trust fund, where the nonexpenditure transfer of funds has not yet been accomplished. For cash management purposes, the funds remain invested until needed for disbursement. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
413700.9000	Transfers of Contract Authority - Allocation	Debit	The amount of contract authority transferred between parent and allocation (child) Treasury Appropriation Fund Symbols based on an approved letter. This occurs before the actual transfer of funds, which is to be accomplished as a nonexpenditure allocation transfer. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
413800.9000	Appropriation To Liquidate Contract Authority	Debit	The amount of liquidating appropriations received during the fiscal year to fund contract authority as specified in the appropriation language.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
413900.9000	Contract Authority Carried Forward	Debit	The amount of contract authority carried forward into the next fiscal year. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
414000.9000	Substitution of Borrowing Authority	Credit	The amount of borrowing authority replaced by appropriations or offsetting collections that were initially used to liquidate obligations incurred against authority to borrow.	✓								USSGL Posting Account - Post at USSGL .9000 level
414100.9000	Current-Year Borrowing Authority Realized	Debit	The authorized amount of new authority to expend monies borrowed from the Bureau of the Public Debt or other investors. Report authority borrowed for such obligations even though the Federal agency ultimately will use subsequent appropriations or offsetting collections to liquidate the obligations.	✓								USSGL Posting Account - Post at USSGL .9000 level
414200.9000	Actual Repayment of Borrowing Authority Converted to Cash	Credit	The amounts transferred to the General Fund of the Treasury by a nonexpenditure transfer for unused or excess borrowing amounts to repay debt. The borrowing authority has been exercised but has not been used to liquidate obligations.	✓								USSGL Posting Account - Post at USSGL .9000 level
414300.9000	Current-Year Decreases to Indefinite Borrowing Authority Realized	Credit	The amount necessary to reconcile current-year borrowing authority realized to obligations for Treasury Appropriation Fund Symbols that are funded with indefinite borrowing authority.	✓								USSGL Posting Account - Post at USSGL .9000 level
414400.9000	Borrowing Authority Withdrawn	Credit	The amount of indefinite borrowing authority withdrawn due to recoveries of prior-year obligations where the authority to borrow was not borrowed.	✓								USSGL Posting Account - Post at USSGL .9000 level
414500.9000	Borrowing Authority Converted to Cash	Credit	The amount of nonexpenditure transfers during the fiscal year that reduces borrowing authority.	✓								USSGL Posting Account - Post at USSGL .9000 level
414600.9000	Actual Repayments of Debt, Current-Year Authority	Credit	Amounts actually transferred by nonexpenditure transfer during the fiscal year from current-year resources to repay debt. This includes amounts actually transferred by nonexpenditure transfer during the fiscal year to repay debt forgiven. This excludes amounts related to actual repayments of borrowing authority converted to cash.	✓								USSGL Posting Account - Post at USSGL .9000 level
414700.9000	Actual Repayments of Debt, Prior-Year Balances	Credit	The amounts actually transferred by nonexpenditure transfer during the fiscal year from prior-year balances to repay debt. This excludes amounts related to actual repayments of borrowing authority converted to cash.	✓								USSGL Posting Account - Post at USSGL .9000 level
414800.9000	Resources Realized From Borrowing Authority	Debit	The amount drawn during the fiscal year to fund borrowing authority at the time of disbursement.	✓								USSGL Posting Account - Post at USSGL .9000 level
414900.9000	Borrowing Authority Carried Forward	Debit	The amount of borrowing authority carried forward into the next fiscal year for definite borrowing authority. For indefinite borrowing authority, this will be the amount that is supported by unpaid obligations (undelivered orders and expended authority). This account does not close at yearend.	✓								USSGL Posting Account - Post at USSGL .9000 level
415000.9000	Reappropriations - Transfers-In	Debit	The amount of new budget authority transferred in based on a law that extends the availability of unobligated balances of budget authority that have expired, as a result of legislation enacted subsequent to the law that provided the budget authority. This transaction is accomplished via an SF 1151: Nonexpenditure Transfer Authorization.	✓								USSGL Posting Account - Post at USSGL .9000 level
415100.9000	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	Credit	The amount actually transferred by nonexpenditure transfer during the fiscal year of current-year resources to capital transfer miscellaneous receipt accounts, such as Treasury Appropriation Fund Symbols series 1610, Earnings of Government-Owned Enterprises, and 2810, Repayments of Capital Investment, Government-Owned Enterprises.	✓								USSGL Posting Account - Post at USSGL .9000 level

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/ Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
415200.9000	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	Credit	The amount actually transferred by nonexpenditure transfer during the fiscal year of prior-year unobligated balances to capital transfer miscellaneous receipt accounts, such as Treasury Appropriation Fund Symbols series 1610, Earnings of Government-Owned Enterprises, and 2810, Repayments of Capital Investment, Government-Owned Enterprises.	✓								USSGL Posting Account - Post at USSGL .9000 level
415300.9000	Transfers of Contract Authority - Nonallocation	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM SF 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
415400.9000	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM SF 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
415700.9000	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	Debit	The amount of budget authority that becomes available for obligation from balances of receipts or appropriations previously precluded from obligation. This occurs when current-year receipts or appropriations do not cover current-year obligations or when certain legal requirements are met. The balance in this account closes into DoD SGL account 439700.9000.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
415800.9000	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	Debit	The amount of budget authority that becomes available for obligation from balances of offsetting collections previously precluded from obligation. This occurs when current-year offsetting collections do not cover current-year obligations or when certain legal requirements are met. The balance in this account closes into DoD SGL account 439800.9000.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
416000.9000	Anticipated Transfers - Current-Year Authority	Debit	The net amount of anticipated nonexpenditure transfers during the fiscal year of current-year unobligated authority to or from appropriations and funds. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
416500.9000	Allocations of Authority - Anticipated From Invested Balances	Debit	The amount of new budget authority anticipated by a receiving allocation Treasury Appropriation Fund Symbol (TAFS), based on an apportionment request by the receiving TAFS, to be distributed from the parent TAFS via nonexpenditure transfer, during the fiscal year. Use this DoD SGL account in conjunction with DoD SGL accounts 416600.9000 and/or 416700.9000.	✓								USSGL Posting Account - Post at USSGL .9000 level
416600.9000	Allocations of Realized Authority - To Be Transferred From Invested Balances	Debit	The amount of undistributed funds to be allocated between two Treasury Appropriation Fund Symbols (TAFS) where the parent TAFS maintains invested balances. The parent TAFS would record a normal credit to this account, and the receiving TAFS would record a normal debit to this account. For cash management purposes, the funds remain invested until needed for disbursement. This DoD SGL account is to be recorded mainly by trust funds and special funds, which typically have investment authority. (This occurs before the request for an SF 1151: Nonexpenditure Transfer Authorization and is only permissible under specific circumstances.) Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account does not close at yearend.	✓								USSGL Posting Account - Post at USSGL .9000 level
416700.9000	Allocations of Realized Authority - Transferred From Invested Balances	Debit	The net amount of realized authority and accomplished nonexpenditure transfers during the fiscal year of current-year prior-year obligated authority. Use this DoD SGL account when the parent Treasury Appropriation Fund Symbol has investment authority, most commonly associated with trust and special funds. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓								USSGL Posting Account - Post at USSGL .9000 level
416800.9000	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	Debit	The amount of authority reclassified from DoD SGL account 416600.9000 because of a temporary reduction. The amount is equal to the amount of the temporary reduction. Since this is a reclassification of an amount that is either receivable or payable there is no impact on fund balance. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓								USSGL Posting Account - Post at USSGL .9000 level
417000.0100	Transfers - Current-Year Authority - Appropriation Level Authority	Debit	The amount of the appropriation level adjustment, prepared at the departmental reporting level, for realized nonexpenditure transfers between two Treasury Appropriation Fund Symbols during the fiscal year of current-year unobligated authority. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓				✓				Departmental Reporting Adjustment - Account N/A at DoD Enterprise transaction level
417000.0600	Transfers - Current-Year Authority Transfers In - Undistributed Authority-Undistributed Unobligated Balance	Debit	The amount of realized Nonexpenditure Transfers In between two Treasury Appropriation Fund Symbols during the fiscal year of current-year undistributed unobligated authority.	✓								Postings to 417000.3102 will be automatically or manually defaulted to 417000.0600 if insufficient matching data exists for clearing the distribution of realized Nonexpenditure Transfers In between two TAFS during the fiscal year of a current year unobligated authority
417000.0610	Transfers - Current-Year Authority Transfers Out - Undistributed Authority-Undistributed Unobligated Balance	Credit	The amount of realized Nonexpenditure Transfers Out between two Treasury Appropriation Fund Symbols during the fiscal year of current-year undistributed unobligated authority.	✓								Postings to 417000.3103 will be automatically or manually defaulted to 417000.0600 if insufficient matching data exists for clearing the distribution of realized Nonexpenditure Transfers Out between two TAFS during the fiscal year of a current year unobligated authority
417000.3102	Transfers - Current-Year Authority Transfers In	Debit	The amount of realized nonexpenditure transfers In between two Treasury Appropriation Fund Symbols during the fiscal year of current-year unobligated authority. This amount excludes transfers in from invested balances.	✓	✓							Current Year Authority - Aligns with Nonexpenditure Appropriation Transfers In (SF 133 Lines 1121 and 1221) and Nonexpenditure Spending Authority transfers In (SF 133 Lines 1711 and 1811)
417000.3103	Transfers - Current-Year Authority Transfers Out	Credit	The amount of realized nonexpenditure transfers Out between two Treasury Appropriation Fund Symbols during the fiscal year of current-year unobligated authority. This amount excludes transfers out to invested balances.	✓	✓							Current Year Authority - Aligns with Nonexpenditure Appropriation Transfers Out (SF 133 Lines 1120 and 1220) and Nonexpenditure Spending Authority transfers Out (SF 133 Lines 1710 and 1810)
417000.9000	Transfers - Current-Year Authority	Debit	DO NOT USE - Post transaction at the 417000.xxxx detail level - Treasury Definition: The amount of realized nonexpenditure transfers between two Treasury Appropriation Fund Symbols during the fiscal year of current-year unobligated authority. This amount excludes transfers of amounts from invested balances. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓			✓					USSGL Account - Do not use - Post at the 417000.xxxx detail level
417100.9000	Nonallocation Transfers of Invested Balances - Receivable	Debit	The amount to be transferred in of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for an SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. This account does not close at yearend.	✓		✓						USSGL Posting Account - Post at USSGL .9000 level
417200.9000	Nonallocation Transfers of Invested Balances - Payable	Credit	The amount to be transferred out of unrealized nonexpenditure transfers of invested balances, excluding allocation transfers, between two trust funds or between two Federal funds (as defined by Office of Management and Budget), when investment authority is involved. For cash management purposes, the funds remain invested until needed for disbursement. (This occurs before the request for an SF 1151: Nonexpenditure Transfer Authorization, and is only permissible under specific circumstances.) Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance. This account does not close at yearend.	✓		✓						USSGL Posting Account - Post at USSGL .9000 level
417300.9000	Nonallocation Transfers of Invested Balances - Transferred	Debit	The amount of nonexpenditure transfers of invested balances accomplished via an SF 1151: Nonexpenditure Transfer Authorization, that reduce previously established DoD SGL accounts 417100.9000 or 417200.9000. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓		✓						USSGL Posting Account - Post at USSGL .9000 level
417500.0100	Allocation Transfers of Current-Year Authority for Noninvested Accounts - Appropriation Level Authority	Debit	The amount of the appropriation level adjustment, prepared at the departmental reporting level, for new budget authority transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished nonexpenditure transfer, during the fiscal year, when no investment authority is involved. This DoD SGL account is to be recorded mainly by general funds and revolving funds, which typically do not have investment authority. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓				✓				Departmental Reporting Adjustment - Account N/A at DoD Enterprise transaction level
417500.9000	Allocation Transfers of Current-Year Authority for Noninvested Accounts	Debit	The amount of new budget authority transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished nonexpenditure transfer, during the fiscal year, when no investment authority is involved. This DoD SGL account is to be recorded mainly by general funds and revolving funds, which typically do not have investment authority. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/ Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
417600.0100	Allocation Transfers of Prior-Year Balances - Appropriation Level Authority	Debit	The amount of the appropriation level adjustment, prepared at the departmental reporting level, for unobligated prior-year balances transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished nonexpenditure transfer. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓				✓				Departmental Reporting Adjustment - Account N/A at DoD Enterprise transaction level
417600.0600	Allocation Transfers of Prior-Year Balances - Undistributed Authority- Undistributed Unobligated Balance	Debit	The amount of undistributed unobligated prior-year balances transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished nonexpenditure transfer where insufficient matching data exists for clearing the distribution. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓								Postings to 417600.9000 will be automatically or manually defaulted to 417600.0600 if insufficient matching data exists for clearing the distribution of unobligated prior year balances transferred between a parent TAFS and a receiving TAFS via an accomplished nonexpenditure transfer
417600.9000	Allocation Transfers of Prior-Year Balances	Debit	The amount of unobligated prior-year balances transferred between a parent Treasury Appropriation Fund Symbol (TAFS) and a receiving TAFS via an accomplished nonexpenditure transfer. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
418000.9000	Anticipated Transfers - Prior-Year Balances	Debit	The net amount of anticipated nonexpenditure transfers of prior-year unobligated balances to or from appropriations and funds. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
418300.9000	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Debit	The amount of anticipated nonexpenditure transfers of prior-year unobligated balances between two unexpired Treasury Appropriation Fund Symbols resulting from legislation that changed the purpose for which the balances are available for obligation. These anticipated transfers are reflected as anticipated transfers of new budget authority on the SF 133: Report on Budget Execution and Budgetary Resources. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
419000.0100	Transfers - Prior-Year Balances - Appropriation Level Authority	Debit	The net amount of the appropriation level adjustments, prepared at the departmental reporting level, for realized nonexpenditure transfers during the fiscal year of prior-year unobligated balances to or from appropriations and funds. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓				✓				Departmental Reporting Adjustment - Account N/A at DoD Enterprise transaction level
419000.0600	Transfers - Prior-Year Balances Transferred In - Undistributed Authority- Undistributed Unobligated Balance	Debit	The amount of realized Nonexpenditure Transfers In during the fiscal year of prior-year unobligated balances from appropriations and funds, where insufficient matching data exists for clearing the distribution.	✓								Postings to 419000.3102 will be automatically or manually defaulted to 419000.0600 if insufficient matching data exists for clearing the distribution of realized nonexpenditure transfers In during the fiscal year of prior year unobligated balances from appropriations and funds
419000.0610	Transfers - Prior-Year Balances Transferred Out - Undistributed Authority- Undistributed Unobligated Balance	Credit	The amount of realized Nonexpenditure Transfers Out during the fiscal year of prior-year unobligated balances to appropriations and funds, where insufficient matching data exists for clearing the distribution.	✓								Postings to 419000.3103 will be automatically or manually defaulted to 419000.0610 if insufficient matching data exists for clearing the distribution of realized nonexpenditure transfers Out during the fiscal year of prior year unobligated balances to appropriations and funds
419000.3102	Transfers - Prior-Year Balances Transfers In	Debit	The amount of realized nonexpenditure transfers In during the fiscal year of prior-year unobligated balances from appropriations and funds.	✓	✓							Prior Year Balance Transfers - Aligns with Nonexpenditure Appropriation Transfers In (SF 133 Line 1011)
419000.3103	Transfers - Prior-Year Balances Transfers Out	Credit	The amount of realized nonexpenditure transfers Out during the fiscal year of prior-year unobligated balances to appropriations and funds.	✓	✓							Prior Year Balance Transfers - Aligns with Nonexpenditure Appropriation Transfers Out (SF 133 Line 1010)
419000.9000	Transfers - Prior-Year Balances	Debit	DO NOT USE - Post transaction at the 419000.xxxx detail level - Treasury Definition: The net amount of realized nonexpenditure transfers during the fiscal year of prior-year unobligated balances to or from appropriations and funds. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓			✓					USSGL Account - Do not use - Post at the 419000.xxxx detail level
419100.0100	Balance Transfers - Extension of Availability Other Than Reappropriations - Appropriation Level Authority	Debit	The amount of the appropriation level adjustments, at the Department reporting level, for realized nonexpenditure transfers during the fiscal year from an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired TAFS as a result of authority to extend the period of availability of the expired balances that does not meet the definition of a reappropriation. This transaction is accomplished via an SF 1151: Nonexpenditure Transfer Authorization. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓				✓				Departmental Reporting Adjustment - Account N/A at DoD Enterprise transaction level
419100.9000	Balance Transfers - Extension of Availability Other Than Reappropriations	Debit	The amount of realized nonexpenditure transfers during the fiscal year from an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired TAFS as a result of authority to extend the period of availability of the expired balances that does not meet the definition of a reappropriation. This transaction is accomplished via an SF 1151: Nonexpenditure Transfer Authorization. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓								USSGL Posting Account - Post at USSGL .9000 level
419200.9000	Balance Transfers - Unexpired to Expired	Debit	The amount of realized nonexpenditure transfers during the fiscal year from an unexpired Treasury Appropriation Fund Symbol (TAFS) to an expired TAFS, for example to minimize the effect of foreign currency fluctuations in order to maintain the budgeted level of operations for such expired TAFS. This transaction is accomplished via an SF 1151: Nonexpenditure Transfer Authorization. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓								USSGL Posting Account - Post at USSGL .9000 level
419300.9000	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	Debit	The amount of realized nonexpenditure transfers during the fiscal year of prior-year unobligated balances between two unexpired Treasury Appropriation Fund Symbols resulting from legislation that changed the purpose for which the balances are available for obligation. These balance transfers are reflected as transfers of new budget authority on the SF 133: Report on Budget Execution and Budgetary Resources and the Office of Management and Budget Program and Financing Schedule. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
419500.9000	Transfer of Obligated Balances	Debit	The amount of resources with obligations transferred to or from appropriations and funds recorded via nonexpenditure transfer during the fiscal year. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
419600.9000	Balance Transfers-In - Expired to Expired	Debit	The amount of realized nonexpenditure transfers-in during the fiscal year of unobligated balances to an expired Treasury Appropriation Fund Symbol (TAFS) from another expired TAFS. Examples include when it is required that an expired recipient TAFS return unobligated authority back to the originating TAFS, which also is expired. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
419700.9000	Balance Transfers-Out - Expired to Expired	Credit	The amount of realized nonexpenditure transfers-out during the fiscal year of unobligated balances from an expired Treasury Appropriation Fund Symbol (TAFS) to another expired TAFS. Examples include when it is required that an expired recipient TAFS return unobligated authority back to the originating TAFS, which also is expired. This transaction is accomplished via SF 1151: Nonexpenditure Transfer Authorization.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
419900.9000	Transfer of Expired Expenditure Transfers - Receivable	Debit	The amount of transfers during the fiscal year of unobligated expenditure transfers receivable from an expired Treasury Appropriation Fund Symbol (TAFS) to an unexpired TAFS. This transaction is not accomplished via an SF 1151: Nonexpenditure Transfer Authorization. Although the normal balance for this account is debit, it is acceptable in certain instances for this account to have a credit balance.	✓								USSGL Posting Account - Post at USSGL .9000 level
420100.4350	Total Actual Resources - Cancelled Appropriation BFY	Debit	The yearend closing amount to consolidate the total actual resources from cancelled appropriations. This account does not close at yearend.	✓								GF Only - Aligns with F302-059, F302-060 and F390-002
420100.4351	Total Actual Resources Collected - Prior Period Balances	Debit	DDRS Only - Closing Cancelled Accounts No Longer Required to be Reported	✓				✓				DDRS Use Only - Reporting Adjustment N/A to General Ledger Accounting Systems
420100.9000	Total Actual Resources - Collected	Debit	The yearend closing amount to consolidate the total actual resources collected from all sources, other than cancelled appropriations. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
420800.9000	Adjustment to Total Resources - Disposition of Canceled Payables	Credit	The amount of an adjustment to a canceled payable in a canceled Treasury Appropriation Fund Symbol (for example, an adjustment is to pay for a canceled payable).	✓								USSGL Posting Account - Post at USSGL .9000 level
421000.9000	Anticipated Reimbursements and Other Income	Debit	The amount of estimated reimbursements expected to be earned during the current fiscal year, subject to Office of Management and Budget apportionment, other authorized reimbursements, and/or other income for which current fiscal year obligational authority is automatically established based on customer orders received.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
421200.9000	Liquidation of Deficiency - Offsetting Collections	Debit	The amount of current-year spending authority from offsetting collections reclassified to liquidate a prior-year deficiency. This excludes reimbursable and unfilled customer order activity.	✓								USSGL Posting Account - Post at USSGL .9000 level

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
421500.9000	Anticipated Expenditure Transfers from Trust Funds	Debit	The amount of anticipated appropriation expenditure transfers from a trust fund to a general fund during the fiscal year. In exceptional cases, this includes anticipated expenditure transfers to trust fund accounts, (for example, where the recipient account is a Limitation on Administrative Expenses trust fund) and anticipated expenditure transfers from a special fund (for example where the paying account is the Treasury Forfeiture Fund).	✓		✓						USSGL Posting Account - Post at USSGL .9000 level
422100.9000	Unfilled Customer Orders Without Advance	Debit	The total amount of unearned reimbursable orders accepted without an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies and for the public, if permitted by law and by long-standing, generally accepted practice. It also includes amounts for "jointly supported projects." At the time goods and/or services are furnished, the amount becomes reimbursements earned. In addition, this account is used in the credit financing fund to record the subsidy that will be received when previously obligated loans are disbursed. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
422200.9000	Unfilled Customer Orders With Advance	Debit	The total amount of unearned reimbursable orders accepted with an advance. This account represents the amount of goods and/or services to be furnished for other Federal Government agencies and for the public, if permitted by law and by long-standing, generally accepted practice. It also includes amounts for "jointly supported projects." At the time goods and/or services are furnished, the amount becomes reimbursements earned. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
422500.9000	Expenditure Transfers from Trust Funds - Receivable	Debit	The amount of expenditure transfers from a trust fund to a general fund, authorized by law but not yet collected. In exceptional cases, this includes expenditure transfers receivable in trust fund accounts (for example, where the recipient account is a Limitation on Administrative Expenses trust fund) and expenditure transfers receivable from a special fund (for example, where the paying account is the Treasury Forfeiture Fund). This account does not close at yearend.	✓								USSGL Posting Account - Post at USSGL .9000 level
423000.9000	Unfilled Customer Orders Without Advance - Transferred	Debit	The amount in DoD SGL account 422100.9000, Unfilled Customer Orders Without Advance, transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
423100.9000	Unfilled Customer Orders With Advance - Transferred	Credit	The amount in DoD SGL account 422200.9000, Unfilled Customer Orders With Advance, transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
423200.9000	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Debit	The amount in DoD SGL account 422500.9000, Appropriation Trust Fund Expenditure Transfers - Receivable, transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓								USSGL Posting Account - Post at USSGL .9000 level
423300.9000	Reimbursements and Other Income Earned - Receivable - Transferred	Debit	The amount in DoD SGL account 425100.9000, Reimbursements and Other Income Earned - Receivable, transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
423400.9000	Other Federal Receivables - Transferred	Debit	The amount in DoD SGL account 428700.9000, Other Federal Receivables, transferred from one Treasury Appropriation Fund Symbol to another. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
425100.0700	Reimbursements and Other Income Earned - Receivable - Undistributed	Debit	The amount of undistributed reimbursements and other income earned but not collected to date through the delivery of goods and performance of services, where insufficient matching data exists for clearing the receivable. This account does not close at yearend.	✓	✓	✓						Postings to 425100.9000 will be automatically or manually defaulted to 425100.0700 if insufficient matching data exists for clearing the receivable on reimbursements and other income earned but not collected
425100.9000	Reimbursements and Other Income Earned - Receivable	Debit	The amount of reimbursements and other income earned but not collected to date through the delivery of goods and performance of services. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
425200.0700	Reimbursements and Other Income Earned - Collected - Undistributed	Debit	The amount of undistributed reimbursements and other income earned and collected to date through the provision of goods and performance of services, where insufficient matching data exists for clearing the collection.	✓	✓	✓						Postings to 425200.9000 will be automatically or manually defaulted to 425200.0700 if insufficient matching data exists for clearing the collection on reimbursements and other income earned and collected
425200.9000	Reimbursements and Other Income Earned - Collected	Debit	The amount of reimbursements and other income earned and collected to date through the provision of goods and performance of services.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
425200.9901	Reimbursements and Other Income Earned - Collected - Col B and C 1002 Reimb only	Debit	The amount of reimbursements and other income earned and collected from inception to date and year to date through the provision of goods and performance of services. This account is recorded by Journal Voucher in the Accounting System for DRS Reporting and represents the aggregate of Columns B and C on the AR(M) 1002 Report.	✓	✓			✓	✓	✓		Departmental Reporting Adjustment recorded within the General Ledger Accounting System. Applicable to DRS Reporting
425300.9000	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	Debit	The total amount of prior-year reimbursable orders accepted with an advance and subsequently returned to the ordering entity as obligations and outlays.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
425500.9000	Expenditure Transfers from Trust Funds - Collected	Debit	The amount of expenditure transfers collected by a general fund from a trust fund during the fiscal year. In exceptional cases, this includes expenditure transfers to trust fund accounts (for example, where the recipient account is a Limitation on Administrative Expenses trust fund) and expenditure transfers from a special fund (e.g. where the paying account is the Treasury Forfeiture Fund).	✓								USSGL Posting Account - Post at USSGL .9000 level
426000.9000	Actual Collections of "governmental-type" Fees	Debit	The amount of fees collected during the fiscal year from non-Federal sources arising from the Federal Government's exercise of its sovereign or governmental powers.	✓								USSGL Posting Account - Post at USSGL .9000 level
426100.9000	Actual Collections of Business-Type Fees	Debit	The amount of fees collected during the fiscal year from non-Federal entities resulting from business-type transactions.	✓								USSGL Posting Account - Post at USSGL .9000 level
426200.9000	Actual Collections of Loan Principal	Debit	The total amount of loan principal collected during the fiscal year from non-Federal entities.	✓								USSGL Posting Account - Post at USSGL .9000 level
426300.9000	Actual Collections of Loan Interest	Debit	The total amount of loan interest collected during the fiscal year from non-Federal entities.	✓								USSGL Posting Account - Post at USSGL .9000 level
426400.9000	Actual Collections of Rent	Debit	The total amount of rent collected during the fiscal year from non-Federal entities.	✓								USSGL Posting Account - Post at USSGL .9000 level
426500.9000	Actual Collections From Sale of Foreclosed Property	Debit	The amount collected during the fiscal year from the sale of foreclosed property.	✓								USSGL Posting Account - Post at USSGL .9000 level
426600.0500	Other Actual Business-Type Collections From Non-Federal Sources - Distributed Offsetting Receipts	Debit	The amount of distributed offsetting receipts of a component collected during the fiscal year from non-Federal entities for which a specific DoD SGL account does not exist, and where insufficient matching data exists for clearing the collection. These collections result from business-type transactions.	✓					✓			Derived/Calculated in the General Ledger Accounting System - Distributed Offsetting Receipts
426600.0700	Other Actual Business-Type Collections From Non-Federal Sources - Undistributed	Debit	The amount of undistributed collections during the fiscal year from non-Federal entities for which a specific DoD SGL account does not exist, and where insufficient matching data exists for clearing the collection. These collections result from business-type transactions.	✓								Postings to 426600.9000 will be automatically or manually defaulted to 426600.0700 if insufficient matching data exists for clearing the actual business-type collections from non-Federal sources.
426600.9000	Other Actual Business-Type Collections From Non-Federal Sources	Debit	The amount collected during the fiscal year from non-Federal entities for which a specific DoD SGL account does not exist. These collections result from business-type transactions.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
426700.9000	Other Actual "governmental-type" Collections From Non-Federal Sources	Debit	The amount collected during the fiscal year from non-Federal entities for which a specific DoD SGL account does not exist. These collections arise from the U.S. Federal Government's exercise of its sovereign or governmental powers.	✓								USSGL Posting Account - Post at USSGL .9000 level
427100.9000	Actual Program Fund Subsidy Collected	Debit	The amount of subsidy for loan programs collected during the fiscal year by the financing fund from the program fund.	✓								USSGL Posting Account - Post at USSGL .9000 level
427300.9000	Interest Collected From Treasury	Debit	The amount of interest collected during the fiscal year from the U.S. Department of the Treasury.	✓								USSGL Posting Account - Post at USSGL .9000 level
427500.9000	Actual Collections From Liquidating Fund	Debit	The amount the financing fund collects during the fiscal year from the liquidating fund for assuming pre-credit reform loans for which the terms have been modified.	✓								USSGL Posting Account - Post at USSGL .9000 level
427600.9000	Actual Collections From Financing Fund	Debit	The amount collected by the program fund or liquidating fund from the financing fund during the year. This will include liquidating fund collections for modified direct loans transferred to the financing fund, program fund collections for negative subsidies, downward reestimates in mandatory loan programs, or other interfund collections paid from the financing fund.	✓								USSGL Posting Account - Post at USSGL .9000 level
427700.9000	Other Actual Collections - Federal	Debit	The amount collected during the fiscal year from Federal agencies or entities for which a specific DoD SGL account has not been established.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
428300.9000	Interest Receivable From Treasury	Debit	The amount of interest due but not collected from the U.S. Department of the Treasury. This account does not close at yearend.	✓								USSGL Posting Account - Post at USSGL .9000 level
428500.9000	Receivable From the Liquidating Fund	Debit	The amount due to the financing fund but not collected from the liquidating fund for assuming pre-credit reform loans for which the terms have been modified. This account does not close at yearend.	✓								USSGL Posting Account - Post at USSGL .9000 level
428600.9000	Receivable From the Financing Fund	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
428700.9000	Other Federal Receivables	Debit	The amount of uncollected amounts due from Federal agencies or entities for which a specific DoD SGL account has not been established. This could include refunds receivable from Federal sources because of overpayments. This account does not close at yearend.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
429000.9000	Amortization of Investments in U.S. Treasury Zero Coupon Bonds	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
429500.9000	Revaluation of Foreign Currency in the Exchange Stabilization Fund	Debit	The amount of unrealized gains and losses in the Exchange Stabilization Fund. Although the normal balance in this account is a debit, it is acceptable for this account to have a credit balance (when a foreign currency loss is recognized).	✓								USSGL Posting Account - Post at USSGL .9000 level
431000.9000	Anticipated Recoveries of Prior-Year Obligations	Debit	The amount of estimated cancellations or downward adjustments of prior-year obligations anticipated for recovery in the current fiscal year (only use in unexpired multi-year or no-year funds).	✓								USSGL Posting Account - Post at USSGL .9000 level
432000.9000	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	Debit	The amount of adjustments made for the change in the allocation of budgetary resources between certain trust fund and Federal agency general fund funding sources and performing accounts. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓								USSGL Posting Account - Post at USSGL .9000 level
435000.4201	Cancelled Authority - Unfilled Customer Orders/Accts Receivable - Prior Period Balances	Credit	DDRS Only - Closing Cancelled Accounts No Longer Required to be Reported	✓				✓				DDRS Use Only - Reporting Adjustment N/A to General Ledger Accounting Systems
435000.4601	Cancelled Authority - Expired Authority - Unobligated - Prior Period Balances	Credit	DDRS Only - Closing Cancelled Accounts No Longer Required to be Reported	✓				✓				DDRS Use Only - Reporting Adjustment N/A to General Ledger Accounting Systems
435000.4650	Cancelled Authority - Expired Authority	Credit	The amount of unobligated expired appropriation authority that is canceled five years after the expiration of an annual or a multi-year appropriation. This is part of the yearend process and does not involve a Treasury warrant. This account does not close at yearend.	✓								Post this account with F120-001 - Cancelled Authority Expired
435000.4800	Cancelled Authority - Undelivered Orders	Credit	The amount of remaining balance in Undelivered orders that is canceled five years after the expiration of an annual or a multi-year appropriation. This is part of the yearend process and does not involve a Treasury warrant. This account does not close at yearend.	✓								Post this account with D145-001 - Cancelled Authority Undelivered Order
435000.4801	Cancelled Authority - Undelivered Orders - Obligated - Prior Period Balances	Credit	DDRS Only - Closing Cancelled Accounts No Longer Required to be Reported	✓				✓				DDRS Use Only - Reporting Adjustment N/A to General Ledger Accounting Systems
435000.4900	Cancelled Authority - Delivered Orders	Credit	The amount of remaining balance in Delivered orders that is canceled five years after the expiration of an annual or a multi-year appropriation. This is part of the yearend process and does not involve a Treasury warrant. This account does not close at yearend.	✓								Post this account with D145-001 - Cancelled Authority Delivered Order
435000.4901	Cancelled Authority - Delivered Orders - Obligated - Prior Period Balances	Credit	DDRS Only - Closing Cancelled Accounts No Longer Required to be Reported	✓				✓				DDRS Use Only - Reporting Adjustment N/A to General Ledger Accounting Systems
435000.9000	Cancelled Authority	Credit	DO NOT USE - Post transaction at the 435000.xxxx detail level - Treasury Definition: The amount of appropriation authority that is canceled five years after the expiration of an annual or a multi-year appropriation. This is part of the yearend process and does not involve a Treasury warrant. This account does not close at yearend.	✓			✓					USSGL Account - Do not use - Post at the 435000.xxxx detail level
435100.9000	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	Credit	The amount of annual, multi-year, or no-year appropriation authority that is canceled early by administrative action in a definite account or by early cancellation of the entire appropriation. The cancellation will be accomplished with a Treasury warrant.	✓								USSGL Posting Account - Post at USSGL .9000 level
435500.9000	Cancellation of Appropriation From Unavailable Receipts	Credit	The amount of appropriated receipts in an expenditure account that is canceled and returned to the associated trust or special fund unavailable receipt account from which the amount was originally derived. The amounts are to be returned via Treasury warrant.	✓								USSGL Posting Account - Post at USSGL .9000 level
435600.9000	Cancellation of Appropriation From Invested Balances	Credit	The amount of appropriated receipts in a trust or special fund expenditure account that is canceled and returned to the originating invested trust or special fund from which the amount was originally derived. The amounts are to be returned via an SF 1151: Nonexpenditure Transfer Authorization.	✓								USSGL Posting Account - Post at USSGL .9000 level
435700.9000	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	Credit	The amount of appropriated receipts in a trust or special fund expenditure account, represented as a receivable from an invested trust or special fund, that is canceled. There is no movement of fund balance.	✓								USSGL Posting Account - Post at USSGL .9000 level
437000.9000	Offset to Appropriation Realized for Redemption of Treasury Securities	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
438200.9000	Temporary Reduction - New Budget Authority	Credit	The amount of new budget authority temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols associated with a receipt account designated by the U.S. Department of the Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections only if it is deemed appropriate by Office of Management and Budget and/or a specific legislative action. For permanent reductions, refer to DoD SGL account 4392.9000, "Permanent Reduction - New Budget Authority."	✓		✓						USSGL Posting Account - Post at USSGL .9000 level
438300.9000	Temporary Reduction - Prior-Year Balances	Credit	The amount of prior-year balances temporarily reduced by enacted legislation in special and nonrevolving trust Treasury Appropriation Fund Symbols associated with a receipt account designated by the U.S. Department of the Treasury as "available." This account also may be used in revolving funds or for reductions of spending authority from offsetting collections but only if it is deemed appropriate by Office of Management and Budget and/or a specific legislative action. For permanent reductions, refer to DoD SGL account 4393009000, "Permanent Reduction - Prior-Year Balances."	✓								USSGL Posting Account - Post at USSGL .9000 level
438400.9000	Temporary Reduction/Cancellation Returned by Appropriation	Credit	The amount of a temporary reduction or cancellation reclassified at yearend closing. Use only for Treasury Appropriation Fund Symbol (TAFS) receiving a temporary reduction or a cancellation of amounts payable from invested trust or special fund balances. Also use for the amount subsequently recorded as new budget authority and returned as an appropriation to a TAFS in the next year. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
438700.9000	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	Credit	The amount of new budget authority temporarily reduced by enacted legislation in a special or nonrevolving trust Treasury Appropriation Fund Symbol associated with a receipt account designated by the U.S. Department of the Treasury as "unavailable."	✓								USSGL Posting Account - Post at USSGL .9000 level
438800.9000	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	Credit	The amount of prior-year balances temporarily reduced by enacted legislation in a special or nonrevolving trust Treasury Appropriation Fund Symbol associated with a receipt account designated by the U.S. Department of the Treasury as "unavailable."	✓								USSGL Posting Account - Post at USSGL .9000 level
439000.9000	Reappropriations - Transfers-Out	Credit	The amount of budgetary resources transferred out based on a law that extends the availability of unobligated balances of budget authority that have expired, as a result of legislation enacted subsequent to the law that provided the budget authority. This transaction is accomplished via an SF 1151: Nonexpenditure Transfer Authorization.	✓								USSGL Posting Account - Post at USSGL .9000 level
439100.9000	Adjustments to Indefinite Appropriations	Credit	The amount necessary to reconcile obligations with resources for indefinite appropriations derived from the General Fund of the Treasury that is reportable on the FMS 2108: Yearend Closing Statement. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.	✓								USSGL Posting Account - Post at USSGL .9000 level
439200.0100	Permanent Reduction - New Budget Authority - Appropriation Level Authority	Credit	The amount of the appropriation level adjustments, prepared at the departmental reporting level, for new budget authority permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the Treasury or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Also use this account to record reductions in special or nonrevolving trust fund expenditure Treasury Appropriation Fund Symbols funded by special or nonrevolving trust fund unavailable receipt accounts. Amounts classified as temporary reductions of new budget authority are posted to DoD SGL account 438200.9000, Temporary Reduction - New Budget Authority.	✓				✓				Departmental Reporting Adjustment - Account N/A at DoD Enterprise transaction level

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/ Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
439200.0600	Permanent Reduction - New Budget Authority - Undistributed Authority-Undistributed Unobligated Balance	Credit	The amount of undistributed new budget authority permanently reduced by enacted legislation, where insufficient matching data exists.	✓								Postings to 439200.9000 will be automatically or manually defaulted to 429200.0600 if insufficient matching data exists for clearing the unobligated budget authority
439200.9000	Permanent Reduction - New Budget Authority	Credit	The amount of new budget authority permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the Treasury or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Also use this account to record reductions in special or nonrevolving trust fund expenditure Treasury Appropriation Fund Symbols funded by special or nonrevolving trust fund unavailable receipt accounts. Amounts classified as temporary reductions of new budget authority are posted to DoD SGL account 438200.9000, Temporary Reduction - New Budget Authority.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
439300.0100	Permanent Reduction - Prior-Year Balances - Appropriation Level Authority	Credit	The amount of the appropriation level adjustments, prepared at the departmental reporting level, for prior-year balances permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the Treasury or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Also use this account to record permanent reductions in special or nonrevolving trust fund expenditure Treasury Appropriation Fund Symbols funded by special or nonrevolving trust fund unavailable receipt accounts. Amounts classified as temporary reductions of prior-year budgetary resources are posted to DoD SGL account 438300.9000, Temporary Reduction - Prior-Year Balances.	✓				✓				Departmental Reporting Adjustment - Account N/A at DoD Enterprise transaction level
439300.9000	Permanent Reduction - Prior-Year Balances	Credit	The amount of prior-year balances permanently reduced by enacted legislation. For amounts appropriated from the General Fund of the Treasury or from unavailable receipts, there is an impact on fund balance. However, for reductions to contract authority and borrowing authority, there is no impact on fund balance. Also use this account to record permanent reductions in special or nonrevolving trust fund expenditure Treasury Appropriation Fund Symbols funded by special or nonrevolving trust fund unavailable receipt accounts. Amounts classified as temporary reductions of prior-year budgetary resources are posted to DoD SGL account 438300.9000, Temporary Reduction - Prior-Year Balances.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
439400.9000	Receipts Unavailable for Obligation Upon Collection	Credit	The amount of receipts that, immediately upon collection, are not available for obligation. For example, the authorizing legislation may specify the receipts are not available for obligation until a specified time in the future. These receipts, or a portion thereof, may be available for investment before becoming available for obligation. This DoD SGL account will offset the budgetary resource on line 1A of the SF 133, Report on Budget Execution, for a net-zero effect. This DoD SGL account also will crosswalk to column 11 of the FMS 2108: Yearend Closing Statement, to support the balances of the fund balance with the U.S. Department of the Treasury and/or investments. This account does not close at yearend.	✓		✓						USSGL Posting Account - Post at USSGL .9000 level
439500.0100	Authority Unavailable for Obligation Pursuant to Public Law - Temporary - Appropriation Level Authority	Credit	The amount of the appropriation level adjustments, prepared at the departmental reporting level, for authority unavailable for obligation pursuant to Public Law. This authority (temporarily withheld by reason of specific statutory restrictions) may not be used until the specific legal requirements are met. This account reflects activity that must adjust to zero before the fourth-quarter FACTS II submission.	✓				✓				Departmental Reporting Adjustment - Account N/A at DoD Enterprise transaction level
439500.9000	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	Credit	The amount of authority unavailable for obligation pursuant to Public Law. This authority (temporarily withheld by reason of specific statutory restrictions) may not be used until the specific legal requirements are met. This account reflects activity that must adjust to zero before the fourth-quarter FACTS II submission.	✓								USSGL Posting Account - Post at USSGL .9000 level
439600.9000	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	Credit	The amount of authority in a special or trust Treasury Appropriation Fund Symbol temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts Unavailable for Obligation Upon Collection" at yearend.	✓								USSGL Posting Account - Post at USSGL .9000 level
439700.9000	Receipts and Appropriations Temporarily Precluded From Obligation	Credit	The amount of receipts and appropriations that become unavailable for obligation until specific legal requirements are met. For example, the portion of appropriated trust fund or special fund receipts collected in the current fiscal year that is precluded from obligation at yearend because of a provision of law (such as a limitation on obligations or a benefit formula). The ending balance of this account will be part of the end-of-year balance in the Special and Trust Fund Receipt Schedule (Schedule N). This account does not close at yearend. This account does not close at yearend.	✓								USSGL Posting Account - Post at USSGL .9000 level
439800.9000	Offsetting Collections Temporarily Precluded From Obligation	Credit	The amount of offsetting collections that become unavailable for obligation until specific legal requirements are met. This account does not close at yearend.	✓								USSGL Posting Account - Post at USSGL .9000 level
439900.9000	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	Credit	The amount of authority in a special or trust Treasury Appropriation Fund Symbol temporarily unavailable as a result of a refund collected or recovery of a prior-year obligation that is unavailable for obligation and is to be reclassified as "Receipts and Appropriations Temporarily Precluded From Obligation" at yearend.	✓		✓						USSGL Posting Account - Post at USSGL .9000 level
442000.9000	Unapportioned Authority - Pending Rescission	Credit	The total amount of budgetary resources withheld pending rescission action by the United States Congress.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
443000.9000	Unapportioned Authority - OMB Deferral	Credit	The amount of budgetary authority specifically withheld from apportionment by Office of Management and Budget.	✓								USSGL Posting Account - Post at USSGL .9000 level
445000.0600	Unapportioned Authority - Undistributed Authority-Undistributed Unobligated Balance	Credit	The amount of undistributed unobligated budgetary resources not yet apportioned, where insufficient matching data exists.	✓								Postings to 445000.9000 will be automatically or manually defaulted to 445000.0600 if insufficient matching data exists for clearing the unobligated balance in unapportioned authority
445000.9000	Unapportioned Authority	Credit	The amount of unobligated budgetary resources not yet apportioned. These funds are not available for obligation.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
451000.0600	Apportionments - Undistributed Authority-Undistributed Unobligated Balance	Credit	The undistributed amount apportioned by the Office of Management and Budget that are available for allotment in a current or subsequent period, where insufficient matching data exists.	✓								Postings to 451000.9000 will be automatically or manually defaulted to 451000.0600 if insufficient matching data exists for clearing the unobligated balance in apportionments
451000.9000	Apportionments	Credit	The amount apportioned by the Office of Management and Budget that are available for allotment in a current or subsequent period.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
454000.9000	Internal Fund Distributions Issued	Credit	The amount of direct obligational authority allocated from departmental level to intermediate levels.	✓								USSGL Posting Account - Post at USSGL .9000 level
455000.9000	Internal Fund Distributions Received	Debit	The amount of direct obligational authority received from departmental level by an intermediate level activity. It can also represent the amount of suballocations received from another intermediate level activity.	✓								USSGL Posting Account - Post at USSGL .9000 level
456000.9000	Funds Available for Allotment	Credit	The amount of direct obligational authority available at an intermediate level activity for allotment to installation activities or suballocation to other intermediate level activities.	✓								USSGL Posting Account - Post at USSGL .9000 level
457000.9000	Allotments Issued	Credit	The amount of direct obligational authority allotted by intermediate level activities to installation level activities or suballocated to other intermediate level activities.	✓								USSGL Posting Account - Post at USSGL .9000 level
458000.9000	Allotments Received	Debit	The amount of direct program allotments received in the fiscal period.	✓								USSGL Posting Account - Post at USSGL .9000 level
459000.9000	Apportionments - Anticipated Resources - Programs Subject to Apportionment	Credit	The anticipated amount apportioned for the current or subsequent periods, for programs subject to apportionment. These amounts are unavailable for obligation.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
461000.0600	Allotments - Realized Resources - Undistributed Authority-Undistributed Unobligated Balance	Credit	The current-period undistributed amount available for obligation or commitment, where insufficient matching data exists.	✓		✓						Postings to 461000.9000 will be automatically or manually defaulted to 461000.0600 if insufficient matching data exists for clearing the unobligated balance in allotments - Realized Resources
461000.9000	Allotments - Realized Resources	Credit	The current-period amount available for obligation or commitment. Allowances or suballotments may be established at the Federal agency level.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
462000.9000	Unobligated Funds Exempt From Apportionment	Credit	The amount of unobligated budgetary resources in programs exempt from apportionment that is available for commitment and obligation. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
463000.9000	Funds Not Available for Commitment/Obligation	Credit	The amount of appropriated funds not available for commitment or obligation.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
465000.0600	Allotments - Expired Authority - Undistributed Authority-Undistributed Unobligated Balance	Credit	The amount of expired undistributed unobligated appropriation authority from prior years that is no longer available for new obligations, where insufficient matching data exists for clearing the unobligated balance. This authority is only available for adjustments to existing obligations.	✓								Postings to 465000.9000 will be automatically or manually defaulted to 465000.0600 if insufficient matching data exists for clearing the unobligated balance in allotments - Expired Authority

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/ Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
465000.0610	Allotments - Expired Authority - Undistributed Disbursements	Credit	The amount of expired undistributed unobligated appropriation authority from prior years that is no longer available for new obligations, where insufficient matching data exists for clearing the disbursement. This authority is only available for adjustments to existing obligations.	✓								Postings to 465000.9000 will be automatically or manually defaulted to 465000.0610 if insufficient matching data exists for clearing a specific disbursement in allotments - Expired Authority
465000.9000	Allotments - Expired Authority	Credit	The amount of unobligated appropriation authority from prior years that is no longer available for new obligations. This authority is only available for adjustments to existing obligations.	✓								USSGL Posting Account - Post at USSGL .9000 level
469000.9000	Anticipated Resources - Programs Exempt From Apportionment	Credit	The amount of anticipated resources in programs exempt from apportionment.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
470000.9000	Commitments - Programs Subject to Apportionment	Credit	The amount of allotment or lower-level authority committed in anticipation of obligation for programs subject to apportionment.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
472000.9000	Commitments - Programs Exempt From Apportionment	Credit	The amount of allotment or lower level authority committed in anticipation of obligation for programs exempt from apportionment.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
480100.9000	Undelivered Orders - Obligations, Unpaid	Credit	The amount of goods and/or services ordered, which have not been actually or constructively received and for which amounts have not been prepaid or advanced. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undistributed loans and claims, and similar events for which an advance or prepayment has not occurred. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
480200.9000	Undelivered Orders - Obligations, Prepaid/Advanced	Credit	The amount of goods and/or services ordered, which have not been actually or constructively received but have been prepaid or advanced. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undistributed loans and claims, and similar events for which an advance or prepayment has occurred. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
483100.9000	Undelivered Orders - Obligations Transferred, Unpaid	Credit	The amount of goods and/or services ordered and obligated in one Treasury Appropriation Fund Symbol (TAFS) and transferred to or from another TAFS, which have not been actually or constructively received and not prepaid or advanced at the time of transfer. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undistributed loans and claims, and similar events for which an advance or prepayment has not occurred. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
483200.9000	Undelivered Orders - Obligations Transferred, Prepaid/Advanced	Credit	The amount of goods and/or services ordered and obligated in one Treasury Appropriation Fund Symbol (TAFS) and transferred to or from another TAFS, which have not been actually or constructively received but have been prepaid or advanced at the time of transfer. This includes amounts specified in other contracts or agreements such as grants, program subsidies, undistributed loans and claims, and similar events for which an advance or prepayment has not occurred. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
487100.9000	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	Debit	The amount of recoveries during the current fiscal year resulting from downward adjustments to obligations originally recorded in a prior fiscal year in DoD SGL account 480100.9000, Undelivered Orders - Obligations, Unpaid.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
487200.9000	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	Debit	The amount of cash refunds during the current fiscal year resulting from downward adjustments to obligations that were originally recorded in a prior fiscal year in DoD SGL account 480200.9000, Undelivered Orders - Obligations, Prepaid/Advanced.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
488100.9000	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	Credit	The amount of upward adjustments during the current fiscal year to obligations that were originally recorded in a prior fiscal year in DoD SGL account 480100.9000, Undelivered Orders - Obligations, Unpaid.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
488200.9000	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	Credit	The amount of upward adjustments during the current fiscal year to obligations that were originally recorded in a prior fiscal year in DoD SGL account 480200.9000, Undelivered Orders - Obligations, Prepaid/Advanced.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
490100.0700	Delivered Orders - Obligations, Unpaid - Undistributed	Debit	The undistributed amount accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc. where insufficient data exists for clearing a liability. This account does not close at yearend.	✓	✓	✓						Postings to 490100.9000 will be automatically or manually defaulted to 490100.0700 if insufficient matching data exists for clearing a specific liability, Delivered Order - Obligation Unpaid. Posts with Proprietary Accounts 211000.0950, 211000.2100, 211000.2200, 211000.2300 and 211000.2400.
490100.9000	Delivered Orders - Obligations, Unpaid	Credit	The amount accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
490200.0700	Delivered Orders - Obligations, Paid - Undistributed	Credit	The undistributed amount paid/outlayed for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc. where insufficient matching data exists for clearing the disbursement. This account posts with DoD SGL proprietary account 101000.0150.	✓	✓	✓						Postings to 490200.9000 will be automatically or manually defaulted to 490200.0700 if insufficient matching data exists for clearing a specific disbursement, Delivered Order - Obligation Paid.
490200.9000	Delivered Orders - Obligations, Paid	Credit	The amount paid/outlayed for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
490800.9000	Authority Outlayed Not Yet Disbursed	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
493100.9000	Delivered Orders - Obligations Transferred, Unpaid	Credit	The amount in DoD SGL account 490100.9000, "Delivered Orders - Obligations, Unpaid," transferred during the fiscal year to or from another Treasury Appropriation Fund Symbol. This includes amounts accrued or due for: (1) services performed by employees, contractors, vendors, carriers, grantees, lessors, and other government funds; (2) goods and tangible property received; and (3) programs for which no current service performance is required such as annuities, insurance claims, benefit payments, loans, etc. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.	✓								USSGL Posting Account - Post at USSGL .9000 level
497100.0700	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries - Undistributed	Debit	The undistributed amount of recoveries that were originally recorded in a prior fiscal year during the fiscal year resulting from downward adjustments to DoD SGL account 490100.9000, where insufficient matching data exists for clearing the adjustment.	✓								Postings to 497100.9000 will be automatically or manually defaulted to 490100.0700 if insufficient matching data exists for clearing a specific downward adjustment of prior-year unpaid delivered order - obligations, recoveries.
497100.9000	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	Debit	The amount of recoveries that were originally recorded in a prior fiscal year during the fiscal year resulting from downward adjustments to DoD SGL account 490100.9000, Delivered Orders - Obligations, Unpaid.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
497200.9000	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	Debit	The amount of cash refunds during the fiscal year resulting from downward adjustments to DoD SGL account 490200.9000, Delivered Orders - Obligations, Paid, that were originally recorded in a prior fiscal year.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
498100.9000	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	Credit	The amount of upward adjustments during the fiscal year to DoD SGL account 490100.9000, Delivered Orders - Obligations, Unpaid, or DoD SGL account 490200.9000, Delivered Orders - Obligations, Paid, that were originally recorded in a prior fiscal year.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
498200.9000	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	Credit	The amount of upward adjustments that were originally recorded in a prior fiscal year paid/outlayed during the fiscal year to DoD SGL account 490100.9000, Delivered Orders - Obligations, Unpaid, or DoD SGL account 490200.9000, Delivered Orders - Obligations, Paid.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
510000.0210	Revenue From Goods Sold -Nonrecoverable Capital Asset Surcharge	Credit	The nonrecoverable capital asset surcharge rate amount for revenue earned from the sale of any purchased or finished goods processed for sale or use under a program of trading, manufacturing, etc.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 28 and Vol 11B. (Dr 510000.0300, Cr 510000.0210)

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
510000.0220	Revenue From Goods Sold -Non-recoverable Cash Surcharge	Credit	The non-recoverable cash surcharge rate amount for revenue earned from the sale of any purchased or finished goods processed for sale or use under a program of trading, manufacturing, etc.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B. (Dr 510000.0300, Cr 510000.0220)
510000.0230	Revenue From Goods Sold -Non-recoverable Inventory Surcharge	Credit	The non-recoverable inventory surcharge rate amount for revenue earned from the sale of any purchased or finished goods processed for sale or use under a program of trading, manufacturing, etc.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B. (Dr 510000.0300, Cr 510000.0230)
510000.0240	Revenue From Goods Sold -Nonrecoverable Inventory Replenishment	Credit	The nonrecoverable inventory replenishment rate amount for revenue earned from the sale of any purchased or finished goods processed for sale or use under a program of trading, manufacturing, etc.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B. (Dr 510000.0300, Cr 510000.0240)
510000.0300	Revenue From Goods Sold -Sales at Exchange	Credit	The amount of revenue earned from the sale of goods exchanged that are processed for sale or use under a program of trading, manufacturing, etc.	✓	✓							Revenue - Sales of Goods
510000.0400	Revenue From Goods Sold -Capitalized Assets	Credit	The amount of revenue earned from the sale of capital assets that are processed for sale or use under a program of trading, manufacturing, etc.	✓	✓							Revenue - Capitalized Assets
510000.9000	Revenue From Goods Sold	Credit	DO NOT USE - Post transaction at the 510000.0000 detail level - Treasury Definition: Revenue earned from the sale of any purchased or finished goods processed for sale or use under a program of trading, manufacturing, etc.	✓	✓	✓	✓					USSGL Account - Do not use - Post at the 510000.0000 detail level
510900.9000	Contra Revenue for Goods Sold	Debit	The amount reflecting a reduction in revenue for goods sold when collection of amounts of revenue accrued is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned, but does not include credit losses.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
520000.0210	Revenue from Services Provided-Nonrecoverable Capital Asset Surcharge	Credit	The nonrecoverable capital asset surcharge rate amount for revenue earned from the sale of services provided, including sale of power, transportation, etc.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B. (Dr 520000.9000, Cr 520000.0210)
520000.0220	Revenue from Services Provided-Nonrecoverable Cash Surcharge	Credit	The non-recoverable cash surcharge rate amount for revenue earned from the sale of services provided, including sale of power, transportation, etc.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B. (Dr 520000.9000, Cr 520000.0220)
520000.9000	Revenue From Services Provided	Credit	The amount of revenue earned from the sale of services provided, including sale of power, transportation, etc.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
520900.9000	Contra Revenue from Services Provided	Debit	The amount reflecting a reduction in revenue for services provided when collection of amounts of revenue accrued is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned, but does not include credit losses.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
531000.0500	Interest Revenue - Other-Distributed Offsetting Receipt	Credit	The amount of distributed offsetting receipts of a component for revenue earned from interest not associated with investments or from borrowings/loans.	✓		✓			✓			Derived/Calculated in the General Ledger Accounting System - Distributed Offsetting Receipts
531000.0600	Interest Revenue - RNATP	Credit	The amount of earned interest revenue not assigned to program (RNATP) that is not associated with investments or from borrowings/loans.	✓					✓	✓		N/A to the Target Environment - Use of this account to report Revenue Not Assigned To Program (RNATP) is restricted to Legacy environment.
531000.9000	Interest Revenue - Other	Credit	The amount of revenue earned from interest not associated with investments or from borrowings/loans.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
531100.0500	Interest Revenue - Investments-Distributed Offsetting Receipt	Credit	The amount of distributed offsetting receipts of a component for interest revenue earned from investments.	✓		✓			✓			Derived/Calculated in the General Ledger Accounting System - Distributed Offsetting Receipts
531100.0600	Interest Revenue - Investments-RNATP	Credit	The amount of interest revenue not assigned to program (RNATP) that is earned from investments.	✓					✓	✓		N/A to the Target Environment - Use of this account to report Revenue Not Assigned To Program (RNATP) is restricted to Legacy environment.
531100.9000	Interest Revenue - Investments	Credit	The amount of interest revenue earned from investments.	✓		✓						USSGL Posting Account - Post at USSGL .9000 level
531200.0500	Interest Revenue - Loans Receivable/Uninvested Funds-Distributed Offsetting Receipt	Credit	The amount of distributed offsetting receipts of a component for interest revenue earned from credit reform and non-credit reform loans receivable and uninvested balances in credit reform financing funds.	✓		✓			✓			Derived/Calculated in the General Ledger Accounting System - Distributed Offsetting Receipts
531200.0600	Interest Revenue - Loans Receivable/Uninvested Funds-RNATP	Credit	The amount of earned interest revenue not assigned to program (RNATP) for credit reform and non-credit reform loans receivable and uninvested balances in credit reform financing funds.	✓					✓	✓		N/A to the Target Environment - Use of this account to report Revenue Not Assigned To Program (RNATP) is restricted to Legacy environment.
531200.9000	Interest Revenue - Loans Receivable/Uninvested Funds	Credit	The amount of interest revenue earned from credit reform and non-credit reform loans receivable and uninvested balances in credit reform financing funds.	✓		✓						USSGL Posting Account - Post at USSGL .9000 level
531300.9000	Interest Revenue - Subsidy Amortization	Credit	The amortized amount of subsidy cost allowance for direct loans that are subject to the Federal Credit Reform Act of 1990, as amended. The amortized amount is recognized as an increase or decrease in interest revenue. This revenue needs to be tracked separately from interest revenue collected from borrowers for reporting purposes. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance. (Refer to FASAB SFFAS No. 2, "Accounting for Direct Loans and Loan Guarantees," as amended.)	✓		✓						USSGL Posting Account - Post at USSGL .9000 level
531400.9000	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
531500.9000	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
531700.0500	Contra Revenue for Interest Revenue - Loans Receivable - Distributed Offsetting Receipt	Debit	The amount reflecting a reduction in revenue for interest accrued on non-credit reform loans receivable when realization is not expected.	✓		✓			✓			Derived/Calculated in the General Ledger Accounting System - Distributed Offsetting Receipts
531700.0600	Contra Revenue for Interest Revenue - Loans Receivable - RNATP	Debit	The amount reflecting a reduction in accrued interest revenue not assigned to program (RNATP) on non-credit reform loans receivable, when realization is not expected.	✓					✓	✓		N/A to the Target Environment - Use of this account to report Revenue Not Assigned To Program (RNATP) is restricted to Legacy environment.
531700.9000	Contra Revenue for Interest Revenue - Loans Receivable	Debit	The amount reflecting a reduction in revenue for interest accrued on non-credit reform loans receivable when realization is not expected.	✓								USSGL Posting Account - Post at USSGL .9000 level
531800.0500	Contra Revenue for Interest Revenue - Investments - Distributed Offsetting Receipt	Debit	The amount of distributed offsetting receipts of a component for the amount reflecting a reduction in revenue for interest accrued on investments when realization is not expected.	✓		✓			✓			Derived/Calculated in the General Ledger Accounting System - Distributed Offsetting Receipts
531800.0600	Contra Revenue for Interest Revenue - Investments - RNATP	Debit	The amount reflecting a reduction in accrued interest revenue not assigned to program (RNATP) on investments, when realization is not expected.	✓					✓	✓		N/A to the Target Environment - Use of this account to report Revenue Not Assigned To Program (RNATP) is restricted to Legacy environment.
531800.9000	Contra Revenue for Interest Revenue - Investments	Debit	The amount reflecting a reduction in revenue for interest accrued on investments when realization is not expected.	✓		✓						USSGL Posting Account - Post at USSGL .9000 level
531900.0500	Contra Revenue for Interest Revenue - Other - Distributed Offsetting Receipt	Debit	The amount of distributed offsetting receipts of a component for the amount reflecting a reduction in other revenue for interest accrued not associated with investments or borrowings/loans when realization is not expected.	✓		✓			✓			Derived/Calculated in the General Ledger Accounting System - Distributed Offsetting Receipts
531900.0600	Contra Revenue for Interest Revenue - Other - RNATP	Debit	The amount reflecting a reduction in interest revenue not assigned to program (RNATP) for interest not associated with investments or borrowings/loans, when realization is not expected. Amounts recorded are based on abatements, adjustments, returns, allowances, or price redeterminations.	✓					✓	✓		N/A to the Target Environment - Use of this account to report Revenue Not Assigned To Program (RNATP) is restricted to Legacy environment.
531900.9000	Contra Revenue for Interest Revenue - Other	Debit	The amount reflecting a reduction in other revenue for interest accrued not associated with investments or borrowings/loans when realization is not expected. Amounts recorded are based on abatements, adjustments, returns, allowances, or price redeterminations.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
532000.0500	Penalties and Fines Revenue -Distributed Offsetting Receipt	Credit	The amount of distributed offsetting receipts of a component for the amount of revenue from penalties and fines.	✓		✓			✓			Derived/Calculated in the General Ledger Accounting System - Distributed Offsetting Receipts
532000.9000	Penalties and Fines Revenue	Credit	The amount of revenue from penalties and fines.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
532400.0500	Contra Revenue for Penalties and Fines - Distributed Offsetting Receipt	Debit	The amount of distributed offsetting receipts of a component for the amount reflecting a reduction in revenue for penalties and fines when realization is not expected as defined in FASAB SFFAS No. 7, paragraph 41.	✓					✓			Derived/Calculated in the General Ledger Accounting System - Distributed Offsetting Receipts
532400.9000	Contra Revenue for Penalties and Fines	Debit	The amount reflecting a reduction in revenue for penalties and fines when realization is not expected as defined in FASAB SFFAS No. 7, paragraph 41.	✓								USSGL Posting Account - Post at USSGL .9000 level
532500.0500	Administrative Fees Revenue - Distributed Offsetting Receipt	Credit	The amount of distributed offsetting receipts of a component for the amount of revenue earned from administrative fees.	✓					✓			Derived/Calculated in the General Ledger Accounting System - Distributed Offsetting Receipts
532500.9000	Administrative Fees Revenue	Credit	The amount of revenue earned from administrative fees.	✓								USSGL Posting Account - Post at USSGL .9000 level

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/ Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
532900.0500	Contra Revenue for Administrative Fees -Distributed Offsetting Receipt	Debit	The amount of distributed offsetting receipts of a component for the amount reflecting a reduction in revenue for administrative fees when realization is not expected as defined in FASAB SFAS No. 7, paragraph 41.	✓					✓			Derived/Calculated in the General Ledger Accounting System - Distributed Offsetting Receipts
532900.9000	Contra Revenue for Administrative Fees	Debit	The amount reflecting a reduction in revenue for administrative fees when realization is not expected as defined in FASAB SFAS No. 7, paragraph 41.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
540000.0500	Funded Benefit Program Revenue-Distributed Offsetting Receipt	Credit	The amount of distributed offsetting receipts of a component for the amount received by agencies administering retirement plans, insurance plans, and other annuity programs.	✓		✓			✓			Derived/Calculated in the General Ledger Accounting System - Distributed Offsetting Receipts
540000.9000	Funded Benefit Program Revenue	Credit	The amount of revenue received by agencies administering retirement plans, insurance plans, and other annuity programs.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
540500.9000	Unfunded FECA Benefit Revenue	Credit	The amount of unfunded FECA accrued revenue recorded by the Department of Labor due from Federal employers.								✓	USSGL Account Only - DoD not authorized to post this account
540600.9000	Contra Revenue for Unfunded FECA Benefit Revenue	Debit	The amount reflecting a reduction in unfunded FECA revenue for a benefit program based on adjustments as stipulated by law.								✓	USSGL Account Only - DoD not authorized to post this account
540900.0500	Contra Revenue for Funded Benefit Program Revenue - Distributed Offsetting Receipt	Debit	The amount of distributed offsetting receipts of a component for the amount reflecting a reduction in funded revenue for a benefit program based on adjustments as stipulated by law.	✓		✓			✓			Derived/Calculated in the General Ledger Accounting System - Distributed Offsetting Receipts
540900.9000	Contra Revenue for Funded Benefit Program Revenue	Debit	The amount reflecting a reduction in funded revenue for a benefit program based on adjustments as stipulated by law.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
550000.9000	Insurance and Guarantee Premium Revenue	Credit	The amount of revenue earned from insurance and guarantee premiums.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
550900.9000	Contra Revenue for Insurance and Guarantee Premium Revenue	Debit	The amount reflecting a reduction in revenue for an insurance and guarantee premium based on adjustments stipulated by law not including credit losses.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
560000.0500	Donated Revenue - Financial Resources -Distributed Offsetting Receipt	Credit	The amount of distributed offsetting receipts of a component for the amount of financial resources donated to a Federal Government entity from a non-Federal entity, for example, cash or securities.	✓		✓						Derived/Calculated in the General Ledger Accounting System - Distributed Offsetting Receipts
560000.9000	Donated Revenue - Financial Resources	Credit	The amount of financial resources donated to a Federal entity from a non-Federal Government entity, for example, cash or securities.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
560900.0500	Contra Revenue for Donations - Financial Resources - Distributed Offsetting Receipt	Debit	The amount of distributed offsetting receipts of a component for the amount reflecting a reduction in revenue for financial resources donated that are returned, for example, cash or securities.	✓		✓			✓			Derived/Calculated in the General Ledger Accounting System - Distributed Offsetting Receipts
560900.9000	Contra Revenue for Donations - Financial Resources	Debit	The amount reflecting a reduction in revenue for financial resources donated that are returned, for example, cash or securities.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
561000.9000	Donated Revenue - Nonfinancial Resources	Credit	The amount of nonfinancial resources donated to a Federal Government entity from a non-Federal entity, for example, land or buildings.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
561900.9000	Contra Donated Revenue - Nonfinancial Resources	Debit	The amount reflecting a reduction in revenue for nonfinancial resources donated that are returned, for example, land or buildings.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
564000.9000	Forfeiture Revenue - Cash and Cash Equivalents	Credit	The amount of revenue received related to forfeitures of cash and cash equivalents.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
564900.9000	Contra Forfeiture Revenue - Cash and Cash Equivalents	Debit	The amount reflecting a reduction in revenue received related to forfeitures of cash and cash equivalents when realization is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
565000.9000	Forfeiture Revenue - Forfeitures of Property	Credit	The amount of revenue received related to forfeitures of property.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
565900.9000	Contra Forfeiture Revenue - Forfeitures of Property	Debit	The amount reflecting a reduction in revenue received related to forfeitures of property that are returned. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
570000.0240	Expended Appropriations-Non-recoverable Gains and Losses	Credit	The nonrecoverable rate amount of expended appropriations gains and losses used during the fiscal year when goods and services are received or benefits are provided. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
570000.9000	Expended Appropriations	Credit	The amount of appropriations used during the fiscal year when goods and services are received or benefits are provided. Special and trust funds that receive appropriations from the General Fund of the Treasury are to use this account.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
570500.9000	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	Credit	The amount of net increase or decrease to expended appropriations due to errors in years preceding the prior-year's financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use only when comparative financial statements are being presented. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
570800.9000	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Credit	The amount of net increase or decrease to expended appropriations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use DoD SGL account 570500.9000, Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year, for the amount of net increase or decrease to expended appropriations due to errors occurring in years preceding the prior year's financial statements. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.	✓								USSGL Posting Account - Post at USSGL .9000 level
570900.9000	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Credit	The amount of net increase or decrease to expended appropriations from a prior-period due to a change from one generally accepted accounting principle to another one that can be justified as preferable or the adoption of a new FASAB standard. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.	✓								USSGL Posting Account - Post at USSGL .9000 level
572000.0300	Financing Sources Transferred In Without Reimbursement-Inventory Transfers-Moving Average Cost (MAC)	Credit	The amount determined to increase the financing source of a Working Capital Fund (WCF) reporting Federal entity that occurs as a result of Moving Average Cost (MAC) Inventory being transferred in. The amount of the asset is recorded at book value of the transferring Federal entity.		✓							WCF - Aligns with 15xxxx Series Inventory Subaccounts (N/A to 152600.xxxx, 159100.xxxx and 159900.xxxx)
572000.0310	Financing Sources Transferred In Without Reimbursement-Inventory Transfers-LAC	Credit	The amount determined to increase the financing source of a Working Capital Fund (WCF) reporting Federal entity that occurs as a result of Latest Acquisition Cost (LAC) Inventory being transferred in. The amount of the asset is recorded at book value of the transferring Federal entity.		✓				✓	✓		N/A to the Target Environment - Latest Acquisition Cost (DoD FMR Vol 4, Ch 4, 040102(L)) is Derived by System. Use of this account to report the Latest Acquisition Cost (LAC) values is restricted to Legacy environment.
572000.0700	Financing Sources Transferred In Without Reimbursement-Liabilities Assumed-Used	Credit	The amount determined to increase the financing source of a Working Capital Fund (WCF) reporting Federal entity that occurs as a result of Liabilities Assumed being transferred in. The amount of the asset is recorded at book value of the transferring Federal entity.		✓							WCF - Aligns with 2xxxx Series Liability Subaccounts
572000.0800	Financing Sources Transferred In Without Reimbursement-Property Transfers	Credit	The amount determined to increase the financing source of a Working Capital Fund (WCF) reporting Federal entity that occurs as a result of Property other than CIP Property being transferred in. The amount of the asset is recorded at book value of the transferring Federal entity.		✓							WCF - Aligns with USSGL Accounts 159100, 159900, 171100, 184000, 184900, 189000, 189900 and 199000
572000.1200	Financing Sources Transferred In Without Reimbursement - WIP	Credit	The amount determined to increase the financing source of a Working Capital Fund (WCF) reporting Federal entity that occurs as a result of Work in Process Inventory being transferred in. The amount of the asset is recorded at book value of the transferring Federal entity.		✓							WCF - Align with 152600.0100, 152600.9000 and 152900.0870 Work in Progress
572000.1300	Financing Sources Transferred In Without Reimbursement - Capital Investment Program (CIP)	Credit	The amount determined to increase the financing source of a Working Capital Fund (WCF) reporting Federal entity that occurs as a result of Capital Investment Program (CIP) Property being transferred in. The amount of the asset is recorded at book value of the transferring Federal entity.		✓							WCF Only - Account number changed from 572000.1400 to 572000.1300
572000.9000	Financing Sources Transferred In Without Reimbursement	Credit	The amount determined to increase the financing source of a General Fund reporting Federal entity that occurs as a result of an asset being transferred in. The amount of the asset is recorded at book value of the transferring Federal entity.	✓		✓						USSGL Posting Account - Post at USSGL .9000 level
573000.0130	Financing Sources Transferred Out Without Reimbursement - WCF Cash/PY Purchases Only	Debit	The amount determined to decrease the financing source of a Working Capital Fund (WCF) reporting Federal entity that occurs as a result of Other Disbursing Officer Cash being transferred out. The amount of the asset is recorded at book value as of the transfer date.		✓				✓			WCF - Calculated adjustment to Other Disbursing Officer Cash (ODO) recorded in the General Ledger Accounting System as Dr 101000.0350 and Cr 573000.0130.

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
573000.0300	Financing Sources Transferred Out Without Reimbursement-InVENTORY Transfers- Moving Average Cost (MAC)	Debit	The amount determined to decrease the financing source of a Working Capital Fund (WCF) reporting Federal entity that occurs as a result of Moving Average Cost (MAC) Inventory being transferred out. The amount of the asset is recorded at book value as of the transfer date.		✓							WCF - Aligns with 15xxxx Series Inventory Subaccounts (N/A to 152600, 159100 and 159900)
573000.0310	Financing Sources Transferred Out Without Reimbursement-InVENTORY Transfers- LAC	Debit	The amount determined to decrease the financing source of a Working Capital Fund (WCF) reporting Federal entity that occurs as a result of Latest Acquisition Cost (LAC) Inventory being transferred out. The amount of the asset is recorded at book value as of the transfer date.		✓				✓	✓		N/A to the Target Environment - Latest Acquisition Cost (DoD FMR Vol 4, Ch 4, 040102(L)) is Derived by System. Use of this account to report the Latest Acquisition Cost (LAC) values is restricted to Legacy environment.
573000.0700	Financing Sources Transferred Out Without Reimbursement-Liabilities Assumed- Used	Debit	The amount determined to decrease the financing source of a Working Capital Fund (WCF) reporting Federal entity that occurs as a result of Liabilities Assumed being transferred out. The amount of the asset is recorded at book value as of the transfer date.		✓							WCF - Aligns with 2xxx Series Liability Subaccounts
573000.0800	Financing Sources Transferred Out Without Reimbursement-Property Transfers	Debit	The amount determined to decrease the financing source of a Working Capital Fund (WCF) reporting Federal entity that occurs as a result of Property other than CIP Property being transferred out. The amount of the asset is recorded at book value as of the transfer date.		✓							WCF - Aligns with USSGL Accounts 159100, 159900, 171100, 184000, 184900, 189000, 189900 and 199000
573000.1200	Financing Sources Transferred Out Without Reimbursement- WIP	Debit	The amount determined to decrease the financing source of a Working Capital Fund (WCF) reporting Federal entity that occurs as a result of Work in Process Inventory being transferred out. The amount of the asset is recorded at book value as of the transfer date.		✓							WCF - Align with 152600.0100, 152600.9000 and 152900.0870 Work in Progress (corresponding account to 572000.1200)
573000.1300	Financing Sources Transferred Out Without Reimbursement - Capital Investment Program (CIP)	Debit	The amount determined to decrease the financing source of a Working Capital Fund (WCF) reporting Federal entity that occurs as a result of Capital Investment Program (CIP) Property being transferred out. The amount of the asset is recorded at book value as of the transfer date.		✓							WCF Only - Account number changed from 573000.1400 to 573000.1300
573000.9000	Financing Sources Transferred Out Without Reimbursement	Debit	The amount determined to decrease the financing source of a General Fund reporting Federal entity that occurs as a result of an asset being transferred out. The amount of the asset is recorded at book value as of the transfer date.	✓		✓						GF Only - USSGL Posting Account - Post at USSGL .9000 level
574000.9000	Appropriated Earmarked Receipts Transferred In	Credit	The amount in the expenditure account of earmarked receipts appropriated, via warrant, from an unavailable receipt account. Transactions using this account will have a budgetary impact.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
574500.9000	Appropriated Earmarked Receipts Transferred Out	Debit	The amount in the unavailable receipt account of earmarked receipts appropriated, via warrant, to an expenditure account.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
575000.0500	Expenditure Financing Sources - Transfers-In -Distributed Offsetting Receipt	Credit	The amount of distributed offsetting receipts of a component for the amount of financing sources of a reporting Federal entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange expenditure transfer-in from a trust or Federal fund (as defined by Office of Management and Budget). Transactions using this account will have a budgetary impact.	✓		✓			✓			Derived/Calculated in the General Ledger Accounting System - Distributed Offsetting Receipts
575000.9000	Expenditure Financing Sources - Transfers-In	Credit	The amount of financing sources of a reporting Federal entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange expenditure transfer-in from a trust or Federal fund (as defined by Office of Management and Budget). Transactions using this account will have a budgetary impact.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
575500.0200	Nonexpenditure Financing Sources - Transfers-In-Fund (Cash) Transfer	Credit	The amount of financing sources of a reporting Federal entity representing cash transferred in, or to be transferred in, occurring as a result of a nonexchange, nonexpenditure transfer-in between two trust funds or two Federal funds (as defined by the Office of Management and Budget) where a credit to unexpended appropriations is not valid. This DoD SGL account excludes nonexpenditure transfers classified as capital transfers. Transactions using this account will have a budgetary impact.	✓	✓							Nonexpenditure Transfer - Cash
575500.1200	Nonexpenditure Financing Sources - Transfers-In-Appropriated Receipts	Credit	The amount of financing sources of a reporting Federal entity representing appropriated receipts transferred in, or to be transferred in, occurring as a result of a nonexchange, nonexpenditure transfer-in between two trust funds or two Federal funds (as defined by the Office of Management and Budget) where a credit to unexpended appropriations is not valid. This DoD SGL account excludes nonexpenditure transfers classified as capital transfers. Transactions using this account will have a budgetary impact.	✓	✓	✓						Nonexpenditure Transfer - Appropriated Receipts
575500.9000	Nonexpenditure Financing Sources - Transfers-In - Other	Credit	DO NOT USE - Post transaction at the 575500.xxxx detail level - Treasury Definition: The amount of financing sources of a reporting Federal entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange, nonexpenditure transfer-in between two trust funds or two Federal funds (as defined by the Office of Management and Budget) where a credit to unexpended appropriations is not valid. This DoD SGL account excludes nonexpenditure transfers classified as capital transfers. Transactions using this account will have a budgetary impact.	✓		✓	✓					USSGL Account - Do not use - Post at the 575500.xxxx detail level
575600.9000	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	Credit	The amount of financing sources of a reporting Federal entity representing funds transferred in, or to be transferred in, occurring as a result of a nonexchange, nonexpenditure capital transfer into a Treasury General Fund Receipt Account. Transactions using this account will not have a budgetary impact.	✓								USSGL Posting Account - Post at USSGL .9000 level
576000.9000	Expenditure Financing Sources - Transfers-Out	Debit	The amount of financing sources of a reporting Federal entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange expenditure transfer-out to a trust or Federal fund (as defined by Office of Management and Budget). Transactions using this account will have a budgetary impact.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
576500.0200	Nonexpenditure Financing Sources - Transfers-Out -Fund (Cash) Transfer	Debit	The amount of financing sources of a reporting Federal entity representing cash transferred out, or to be transferred out, occurring as a result of a nonexchange, nonexpenditure transfer-out between two trust funds or two Federal funds (as defined by the Office of Management and Budget) where a debit to unexpended appropriations is not valid. This DoD SGL account excludes nonexpenditure transfers classified as capital transfers. Transactions using this account will have a budgetary impact.	✓	✓							Nonexpenditure Transfer - Cash
576500.1200	Nonexpenditure Financing Sources - Transfers-Out -Appropriated Receipts	Debit	The amount of financing sources of a reporting Federal entity representing appropriated receipts transferred out, or to be transferred out, occurring as a result of a nonexchange, nonexpenditure transfer-out between two trust funds or two Federal funds (as defined by the Office of Management and Budget) where a debit to unexpended appropriations is not valid. This DoD SGL account excludes nonexpenditure transfers classified as capital transfers. Transactions using this account will have a budgetary impact.	✓	✓	✓						Nonexpenditure Transfer - Appropriated Receipts
576500.9000	Nonexpenditure Financing Sources - Transfers-Out - Other	Debit	DO NOT USE - Post transaction at the 576500.xxxx detail level - Treasury Definition: The amount of financing sources of a reporting Federal entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange, nonexpenditure transfer-out between two trust funds or two Federal funds (as defined by the Office of Management and Budget) where a debit to unexpended appropriations is not valid. This DoD SGL account excludes nonexpenditure transfers classified as capital transfers. Transactions using this account will have a budgetary impact.	✓		✓	✓					USSGL Account - Do not use - Post at the 576500.xxxx detail level
576600.9000	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	Debit	The amount of financing sources of a reporting Federal entity representing funds transferred out, or to be transferred out, occurring as a result of a nonexchange, nonexpenditure capital transfer to a Treasury General Fund Receipt Account. Transactions using this account will have a budgetary impact.	✓								USSGL Posting Account - Post at USSGL .9000 level
577500.9000	Nonbudgetary Financing Sources Transferred In	Credit	The amount of financing sources transferred in or to be transferred in to an account such as a General Fund Receipt Account or a clearing account. The transfer has no budgetary impact. This DoD SGL account is on the DDRS DoD SGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for a custodial footnote.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
577600.9000	Nonbudgetary Financing Sources Transferred Out	Debit	The amount of financing sources transferred out or to be transferred out to an account such as a General Fund Receipt Account or a clearing account. The transfer has no budgetary impact. This DoD SGL account is on the DDRS DoD SGL crosswalk for the Statement of Changes in Net Position, but it is not included on the USSGL crosswalk for a custodial footnote.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
578000.0100	Imputed Financing Sources -Life Insurance	Credit	The amount of imputed financing sources recorded by the receiving Federal entity to cover imputed life insurance costs incurred by a Federal entity for services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in DoD SGL account 673000.0100, Imputed Costs-Life Insurance.	✓	✓	✓						Corresponds with 673000.0100 - Life Insurance

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
578000.0200	Imputed Financing Sources -Health	Credit	The amount of imputed financing sources recorded by the receiving Federal entity to cover imputed health insurance costs incurred by a Federal entity for services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in DoD SGL account 673000.0200, Imputed Costs-Health Insurance.	✓	✓	✓						Corresponds with 673000.0200 - Health
578000.0300	Imputed Financing Sources -Retirement	Credit	The amount of imputed financing sources recorded by the receiving Federal entity to cover imputed retirement costs incurred by a Federal entity for services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in DoD SGL account 673000.0300, Imputed Costs-Retirement.	✓	✓	✓						Corresponds with 673000.0300 - Retirement
578000.0400	Imputed Financing Sources -Judgment Fund (Except for CDA/No FEAR)	Credit	The amount of imputed financing sources recorded by the receiving Federal entity to cover imputed costs under the judgment fund (other than CDA and No FEAR). The balance in this account must equal the balance in DoD SGL account 673000.0400, Imputed Costs-Judgment Fund (Except for CDA/No FEAR).	✓	✓							Corresponds with 673000.0400 - Judgment Fund
578000.0500	Imputed Financing Sources -Intra Entity	Credit	The amount of imputed financing sources recorded by the receiving Federal entity to cover imputed intra-entity costs incurred by a Federal entity for goods and services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in DoD SGL account 673000.0500, Imputed Costs-Intra Entity.	✓	✓							Corresponds with 673000.0500 - Intra Entity
578000.0600	Imputed Financing Sources -Mil Retire Pension	Credit	The amount of imputed financing sources recorded by the receiving Federal entity to cover imputed Military Retirement Pension costs incurred by a Federal entity for services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in DoD SGL account 673000.0600, Imputed Costs-Military Retirement Pension.	✓	✓							Corresponds with 673000.0600 - Mil Retirement Pension
578000.0700	Imputed Financing Sources -Mil Retire Health	Credit	The amount of imputed financing sources recorded by the receiving Federal entity to cover imputed Military Retirement Health costs incurred by a Federal entity for services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in DoD SGL account 673000.0700, Imputed Costs-Military Retirement Health.	✓	✓							Corresponds with 673000.0700 - Mil Retirement Health
578000.9000	Imputed Financing Sources	Credit	DO NOT USE - Post transaction at the 578000.xxxx detail level - Treasury Definition: The amount of financing sources recorded by the receiving Federal entity to cover imputed costs. The balance in this account must equal the balance in similarly titled DoD SGL 673000.xxxx subaccounts for 'Imputed Costs.'	✓	✓		✓					USSGL Account - Do not use - Post at the 578000.xxxx detail level
579000.0100	Other Financing Sources -Relating to Adj	Credit	The amount of financing sources in the financing account an appropriation received for a modification adjustment transfer in the Fund Balance with Treasury. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.	✓	✓	✓						Adjustment posts with the UTC A202 Transaction Only
579000.9000	Other Financing Sources	Credit	The amount of financing sources (as opposed to revenues earned for provision of goods and services) not provided for in other accounts where the posting of financing sources has a Budgetary Impact. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.	✓	✓							USSGL Account - Use when posting 579000.xxxx has a Budgetary Impact
579000.9010	Other Financing Sources - No Budgetary Impact (No BI)	Credit	The amount of financing sources (as opposed to revenues earned for provision of goods and services) not provided for in other accounts, where the posting of financing sources has No Budgetary Impact. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.	✓	✓							Use when posting 579000.xxxx has No Budgetary Impact
579100.9000	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	Debit	The amount of adjustment to financing sources for a downward reestimate of subsidy expense or negative subsidy. Record as a debit in the credit reform program account to offset the negative (credit) subsidy expense. Record as a credit in the credit reform financing account to offset the debit to the loan guarantee liability or direct loan allowance for subsidy.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
579200.9000	Financing Sources To Be Transferred Out - Contingent Liability	Debit	The amount of future financing sources that will be transferred out as a capital transfer to a General Fund Receipt Account. This account should be recorded as a debit when a contingent liability is recorded. A contingent liability related to a capital transfer should not be associated with a cost but, instead, should be associated with a future nonexpenditure capital transfer to a General Fund Receipt Account. Transactions using this account will not have a budgetary impact.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
579500.9000	Seigniorage	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
580000.9000	Tax Revenue Collected - Not Otherwise Classified	Credit	The amount of taxes collected that are not otherwise identified resulting from the exercise of the U.S. Federal Government's sovereign powers to tax. This account is limited in use and is authorized for use by the Army Corps of Engineers only.			✓						USSGL Account - Account 580000.9000 is limited to Corp of Engineers for recording tax revenue collected by the Inland Waterways Trust Fund.
580100.9000	Tax Revenue Collected - Individual	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
580200.9000	Tax Revenue Collected - Corporate	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
580300.9000	Tax Revenue Collected - Unemployment	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
580400.9000	Tax Revenue Collected - Excise	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
580500.9000	Tax Revenue Collected - Estate and Gift	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
580600.9000	Tax Revenue Collected - Customs	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
582000.9000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
582100.9000	Tax Revenue Accrual Adjustment - Individual	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
582200.9000	Tax Revenue Accrual Adjustment - Corporate	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
582300.9000	Tax Revenue Accrual Adjustment - Unemployment	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
582400.9000	Tax Revenue Accrual Adjustment - Excise	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
582500.9000	Tax Revenue Accrual Adjustment - Estate and Gift	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
582600.9000	Tax Revenue Accrual Adjustment - Customs	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
583000.9000	Contra Revenue for Taxes - Not Otherwise Classified	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
583100.9000	Contra Revenue for Taxes - Individual	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
583200.9000	Contra Revenue for Taxes - Corporate	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
583300.9000	Contra Revenue for Taxes - Unemployment	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
583400.9000	Contra Revenue for Taxes - Excise	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
583500.9000	Contra Revenue for Taxes - Estate and Gift	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
583600.9000	Contra Revenue for Taxes - Customs	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
589000.9000	Tax Revenue Refunds - Not Otherwise Classified	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
589100.9000	Tax Revenue Refunds - Individual	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
589200.9000	Tax Revenue Refunds - Corporate	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
589300.9000	Tax Revenue Refunds - Unemployment	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
589400.9000	Tax Revenue Refunds - Excise	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
589500.9000	Tax Revenue Refunds - Estate and Gift	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
589600.9000	Tax Revenue Refunds - Customs	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
590000.1100	Other Revenue - No Budgetary Impact (No BI)	Credit	The amount of revenue received but not otherwise classified. The posting of this account does not result in a budgetary impact.	✓	✓	✓						Use when posting to 590000.xxxx where posting of the transaction has No Budgetary Impact
590000.1300	Other Revenue -Distributed Offsetting Receipt	Credit	The amount of distributed offsetting receipts of a component for the amount of revenue received but not otherwise classified.	✓	✓	✓			✓			Derived/Calculated in the General Ledger Accounting System - Distributed Offsetting Receipts
590000.9000	Other Revenue	Credit	The amount of revenue received but not otherwise classified.	✓	✓	✓						USSGL Account - Use when posting 590000.xxxx where posting of the transaction has a Budgetary Impact
590000.9030	Other Revenue - RNATP	Credit	The amount of other revenue not assigned to program (RNATP) received, not otherwise classified.	✓	✓	✓			✓	✓		N/A to the Target Environment - Use of this account to report Revenue Not Assigned To Program (RNATP) is restricted to Legacy environment.
590900.1300	Contra Revenue for Other Revenue - Distributed Offsetting Receipt	Debit	The amount of distributed offsetting receipts of a component for the amount reflecting a reduction in revenue received (but not otherwise classified above) when realization is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned. Credit losses on other nonexchange revenue also are recorded in this account.	✓	✓	✓			✓			Derived/Calculated in the General Ledger Accounting System - Distributed Offsetting Receipts
590900.9000	Contra Revenue for Other Revenue	Debit	The amount reflecting a reduction in revenue received (but not otherwise classified above) when realization is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned. Credit losses on other nonexchange revenue also are recorded in this account.	✓	✓	✓						USSGL Account - Use when posting 590900 has a Budgetary Impact
590900.9010	Contra Revenue for Other Revenue - No Budgetary Impact (No BI)	Debit	The amount reflecting a reduction in revenue received (but not otherwise classified above) when realization is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned. Credit losses on other nonexchange revenue also are recorded in this account. The posting of this account does not result in a budgetary impact.	✓	✓	✓						Use when posting 590900 has No Budgetary Impact
590900.9030	Contra Revenue for Other Revenue - RNATP	Debit	The amount reflecting a reduction in other revenue not assigned to program (RNATP) received (but not otherwise classified), when realization is not expected. Amounts recorded are based on adjustments, returns, allowances, price redetermination, and refunds other than taxes where revenue is earned. Credit losses on other nonexchange revenue also are recorded in this account.	✓	✓	✓			✓	✓		N/A to the Target Environment - Use of this account to report Revenue Not Assigned To Program (RNATP) is restricted to Legacy environment.
591900.9000	Revenue and Financing Sources - Cancellations	Debit	The amount of canceled authority returned to the General Fund of the Treasury that was originally derived from revenue or other financing sources. Examples include spending authority from offsetting collectives and special or trust fund receipts that are administratively withdrawn, for example, cancellations pursuant to 31 U.S.C. 1555. Do not include amounts in special or trust fund expenditure accounts that are rescinded or returned to a specific General Fund Receipt Account.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
592100.9000	Valuation Change in Investments - Exchange Stabilization Fund	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
592200.9000	Valuation Change in Investments for Federal Government Sponsored Enterprise	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
592300.9000	Valuation Change in Investments - Beneficial Interest in Trust	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
599000.9000	Collections for Others - Statement of Custodial Activity	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	Do not Use - Disabled in DDRS-AFS (March 2008)
599100.9000	Accrued Collections for Others - Statement of Custodial Activity	Debit	The amount of custodial revenue related to nonexchange penalties and fines to be collected by a DoD reporting entity for another Federal agency, entity, or non-Federal entity. This DoD SGL account is posted with 298000.9000 and included on the custodial footnote.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level. The accounting use of this account is restricted to nonexchange penalties and fines posted with DoD SGL Account 298000.9000.
599300.9000	Offset to Non-Entity Collections - Statement of Changes in Net Position	Debit	The offset to amounts collected for another Federal entity. For amounts collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99." For all other amounts, use the appropriate attribute domain value. This DoD SGL account is included on the DDRS DoD SGL crosswalk for the Statement of Changes in Net Position, but it is not included on a custodial footnote.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
599400.9000	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	Debit	The offset to amounts to be collected for another Federal entity. For amounts to be collected on behalf of the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99." For all other amounts, use the appropriate attribute domain value. This DoD SGL account is included on the DDRS DoD SGL crosswalk for the Statement of Changes in Net Position, but it is not included on a custodial footnote.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
599700.9000	Financing Sources Transferred In From Custodial Statement Collections	Credit	The amount of financing sources transferred in to a Treasury Account Symbol (TAS) from collections previously recorded on the Statement of Custodial Activity. This transfer creates a budgetary resource in the receiving TAS.	✓								USSGL Posting Account - Post at USSGL .9000 level
599800.9000	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	Debit	The amount of custodial collections recorded on the Statement of Custodial Activity that is transferred to a Treasury Account Symbol, other than the General Fund of the Treasury.	✓								USSGL Posting Account - Post at USSGL .9000 level
610000.0131	Operating Expenses/Program Costs - Judgment Fund-Contract Disputes Act (CDA)	Debit	The amount of operating expenses and program costs related to Judgment Fund Liabilities under the Contract Disputes Act of 1978 (CDA).	✓		✓						Aligned to 211000.0300, 219000.0100 and 299000.0300 as applicable
610000.0132	Operating Expenses/Program Costs - Judgment Fund-No FEAR	Debit	The amount of operating expenses and program costs related to Judgment Fund Liabilities under the Notification and Federal Employee Antidiscrimination and Retaliation Act of 2002 (No FEAR).	✓		✓						Aligned to 211000.0400 and 299000.0400 as applicable
610000.0177	Operating Expenses/Program Costs - Supervision, Inspection, and Overhead (SIOH) Cost Allocation	Debit	The net amount of allocation costs attributable to Supervision, Inspection, and Overhead (SIOH). This amount is specific to Military Construction (MILCON) agents USACE and NAVFAC to add approx 6% to their overall cost to cover their program management and contract administration fees when constructing for other Components.	✓								MILCON - construction agents USACE and NAVFAC (General Fund only)
610000.0540	Operating Expenses/Program Costs - Other-Financial Transfers-Recoverable	Debit	The net amount of recoverable operating expenses and program costs attributable to other Financial Transfers between intergovernmental accounts that are not in exchange for goods and services. This account is specific to entity reporting requirements under OMB Object Class Code 940.		✓				✓			WCF - Financial Transfers delineated by Object Class Code 0940 - Post to 6100.9000
610000.1540	Operating Expenses/Program Costs - Other-Financial Transfers-Non-Recoverable	Debit	The net amount of nonrecoverable rate adjustments attributable to other Financial Transfers between intergovernmental accounts that are not in exchange for goods and services. This account is specific to entity reporting requirements under OMB Object Class Code 940.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
610000.7100	Operating Expenses/Program Costs - DDRS Trading Partner Capital Asset account adjustment	Debit	DO NOT USE - DDRS Only. The net amount of the DDRS adjustment to operating expenses and program costs attributable to the Trading Partner Capital Asset account.					✓				DDRS Use Only - Reporting Adjustment N/A to General Ledger Accounting Systems
610000.9000	Operating Expenses/Program Costs	Debit	The amount of operating expenses and program costs not otherwise classified below. This includes employee benefit expense not specifically defined in DoD SGL subaccounts 6400.xxxx.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
619000.9000	Contra Bad Debt Expense - Incurred for Others	Credit	The amount of bad debts expense related to accounts receivable held for others. When recording amounts related to the General Fund of the Treasury, use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "99." For all other amounts, use the appropriate FACTS I attribute domain values.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
619900.9000	Adjustment to Subsidy Expense	Credit	The amount of adjustment to subsidy expense in the program fund reflecting the amount of subsidy funds transferred to a special receipt account by the financing fund as a result of a downward reestimate. This account also will be used for recording the effect of negative subsidy on the program fund.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
631000.9000	Interest Expense on Borrowings from Bureau of Public Debt or Federal Financing Bank	Debit	The amount of interest expense incurred by the Federal agency during the current fiscal year on amounts borrowed from Treasury's Bureau of the Public Debt and/or the Federal Financing Bank. Use Federal Agencies' Centralized Trial-Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and transaction partner code "20."	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
632000.9000	Interest Expense on Securities	Debit	The amount of interest expense incurred by a Federal agency during the current fiscal year on Federal securities.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
633000.0141	Other Interest Expense - Prompt Payment Act Interest (PPAI)	Debit	The amount of Prompt Payment Act Interest (PPAI) expense incurred by a Federal agency from late payment of accounts and loans, and the current interest accruing on amounts owed others.	✓	✓	✓						Other Interest Expense - Prompt Payment Act Interest (PPAI) Only
633000.9000	Other Interest Expense	Debit	The amount of interest expense incurred by a Federal agency from late payment of accounts and loans, and the current interest accruing on amounts owed others that are not otherwise classified.	✓	✓	✓						USSGL Account - Other than Prompt Payment Act Interest (PPAI)
633800.9000	Remuneration Interest	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM SQ 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
634000.9000	Interest Expense Accrued on the Liability for Loan Guarantees	Debit	The amount of interest that is accrued and compounded on the liability of loan guarantees that are subject to the Federal Credit Reform Act of 1990, as amended. The accrued interest is recognized as an adjustment to interest expense. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance. (Refer to FASAB SFFAS No. 2, "Accounting for Direct Loans and Loan Guarantees," as amended.)	✓		✓						USSGL Posting Account - Post at USSGL .9000 level
640000.0300	Benefits Expense - Personnel Benefits-Unemployment	Debit	Provided below are separate definitions for 'program' and 'administering' activities included in DoD SGL account 640000.0300, Personnel Benefits - Unemployment. For 'program' activities, the amount records the employer's portion of the contributions to unemployment for Federal employees. Use Federal Agencies' Centralized Trial Balance System (FACTS I) Federal/non-Federal attribute domain value "F" (SFIS Element TP1) and Trading Partner (SFIS Element TP2). For 'administering' activities, record the amount of unemployment expense incurred for benefit payments to non-Federal entities using an 'N' attribute (SFIS Element TP1) for FACTS I reporting.	✓	✓							Benefits - Unemployment
640000.0400	Benefits Expense - Personnel Benefits-Health	Debit	Provided below are separate definitions for program and administering activities included in DoD SGL account 640000.0400, Personnel Benefits - Health Insurance. For 'program' activities, the amount records the employer's portion of the contributions to health insurance for Federal employees. Use Federal Agencies' Centralized Trial Balance System (FACTS I) Federal/non-Federal attribute domain value "F" (SFIS Element TP1) and Trading Partner (SFIS Element TP2). For 'administering' activities, record the amount of employee health insurance expense incurred for benefit payments to non-Federal entities using an 'N' attribute (SFIS Element TP1) for FACTS I reporting.	✓	✓	✓						Benefits - Health Insurance
640000.0500	Benefits Expense - Personnel Benefits-Life	Debit	Provided below are separate definitions for program and administering activities included in DoD SGL account 640000.0500, Personnel Benefits - Life Insurance. For 'program' activities, the amount records the employer's portion of the contributions to life insurance for Federal employees. Use Federal Agencies' Centralized Trial Balance System (FACTS I) Federal/non-Federal attribute domain value "F" (SFIS Element TP1) and Trading Partner (SFIS Element TP2). For 'administering' activities, record the amount of life insurance expense incurred for benefit payments to non-Federal entities using an 'N' attribute (SFIS Element TP1) for FACTS I reporting.	✓	✓	✓						Benefits - Life Insurance
640000.0600	Benefits Expense - Personnel Benefits-Retirement	Debit	Provided below are separate definitions for program and administering activities included in DoD SGL account 640000.0600, Personnel Benefits - Retirement. For 'program' activities, the amount records the employer's portion of the contributions to retirement for Federal employees. Use Federal Agencies' Centralized Trial Balance System (FACTS I) Federal/non-Federal attribute domain value "F" (SFIS Element TP1) and Trading Partner (SFIS Element TP2). For 'administering' activities, record the amount of employee retirement expense incurred for benefit payments to non-Federal entities using an 'N' attribute (SFIS Element TP1) for FACTS I reporting. NOTE: In the specific instance of employer contributions to the Thrift Savings Plan, record in DoD SGL account 6100.9000 with FACTS I attribute domain value NonFederal 'N'.	✓	✓	✓						Benefits - Retirement
640000.0700	Benefits Expense - Personnel Benefits-Voluntary Separation Incentive Program	Debit	Provided below are separate definitions for program and administering activities included in DoD SGL account 640000.0700, Personnel Benefits - Voluntary Separation Incentive Payment (VSIP). For 'program' activities, the amount records the employer's portion of the VSIP contributions for Federal employees. Use Federal Agencies' Centralized Trial Balance System (FACTS I) Federal/non-Federal attribute domain value "F" (SFIS Element TP1) and Trading Partner (SFIS Element TP2). For 'administering' activities, record the amount of VSIP expense incurred for benefit payments to non-Federal entities using an 'N' attribute (SFIS Element TP1) for FACTS I reporting.	✓	✓	✓						Benefits - Voluntary Separation Incentive Payment (VSIP)
640000.0800	Benefits Expense - Personnel Benefits-FECA	Debit	Provided below are separate definitions for program and administering activities included in DoD SGL account 640000.0800, Personnel Benefits - Federal Employees' Compensation Act (FECA). For 'program' activities, the amount records the employer's portion of the contributions to FECA. Use Federal Agencies' Centralized Trial Balance System (FACTS I) Federal/non-Federal attribute domain value "F" (SFIS Element TP1) and Trading Partner (SFIS Element TP2). For 'administering' activities, record the amount of FECA expense incurred for benefit payments to non-Federal entities using an 'N' attribute (SFIS Element TP1) for FACTS I reporting.	✓	✓	✓						Benefits - Federal Employees Compensation Act (FECA)
640000.9000	Benefit Expense	Debit	Provided below are separate definitions for "program" and "administering" activities included in this account. For "program" activities, record the employer's portion of the contributions to the employee benefit programs administered by Federal agencies not otherwise classified in a 640000.xxxx DoD subaccount, including unemployment for Federal employees, Social Security (Old Age and Survivor's Insurance, Supplemental Security Income, Disability Insurance, Hospital Insurance (HI-Medicare, Part A), Use Federal Agencies' Centralized Trial Balance System (FACTS I) Federal/non-Federal attribute domain value "F" and Transaction Partner code as defined in I TFM 2-4700. For "administering" activities, record the amount of expense incurred for benefit payments to non-Federal entities not otherwise classified in a 640000.xxxx DoD subaccount using an "N" attribute for FACTS I reporting. This includes (but is not limited to) costs for unemployment and entitlements (as listed in the definition of DoD SGL account 216000.9000) and insurance guarantees, for example, flood insurance, crop insurance, and deposit insurance.	✓	✓	✓						USSGL Account - Post at the 6400.9000 only where not otherwise classified with a 640000.xxxx subaccount (e.g., the agency's portion of Social Security (old age, survivors insurance, and disability insurance) and Medicare (Hospital Insurance, Part A) taxes, entitlements (as listed in the definition of DoD SGL account 216000.9000), and insurance guarantees, such as flood insurance, crop insurance, and deposit insurance.)
640000.9020	Benefit Expense - CNATP	Debit	The amount of 'administering' activity for benefit-related Costs Not Assigned to Program (CNATP).	✓	✓	✓			✓	✓		N/A to the Target Environment - Use of this account to report Costs Not Assigned To Program (CNATP) is restricted to Legacy environment.
650000.1652	Cost of Goods Sold - Moving Average Cost (MAC)	Debit	The total cost of inventory in-transit, including inventory purchased for resale, held in reserve for future sale, held for repair, raw materials and finished goods, that is sold, including direct labor and overhead.		✓							WCF Only - Aligned with COGS postings related to 15000.0100 subaccounts EXCEPT 152600.0100 (aligned with 650000.1653)
650000.1653	Cost of Goods Sold - Activity Retention	Debit	The total cost of work-in-process inventory - Work for Activity Retention sold, including direct labor, and overhead.		✓							WCF Only - Aligned with COGS postings related to 152600.0100 (Work for Activity Retention) (C646, C648, E114, E116)
650000.9000	Cost of Goods Sold	Debit	DO NOT USE - Post transaction at the 650000.xxxx detail level - Treasury Definition: The total cost of inventory sold including raw materials, direct labor and overhead.	✓	✓		✓					USSGL Posting Account - Post at USSGL .9000 level
660000.9000	Applied Overhead	Credit	The amount of overhead cost distributed to work-in-process or construction-in-process.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
661000.9000	Cost Capitalization Offset	Credit	The amount of any costs originally recorded into another expense account that are directly linked to a specific job or a product. These costs are transferred to an "in-progress" asset account such as inventory-work-in-process, construction-in-progress, internal-use software in development, or a completed asset account.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
671000.1702	Depreciation, Amortization, and Depletion - Equipment	Debit	The amount of expenses recognized by the process of allocating depreciation costs of equipment, and machinery and equipment under capital lease over the period of time benefited or the asset's useful life.	✓	✓							Aligned to corresponding subaccounts to 175900.9000 and 181900.9000 (Machinery and Equipment).
671000.1703	Depreciation, Amortization, and Depletion - Real Property	Debit	The amount of expenses recognized by the process of allocating depreciation costs of improvements to land; buildings, improvements and renovations; other structures and facilities, and buildings under a capital lease, over the period of time benefited or the asset's useful life.	✓	✓							Aligned to corresponding subaccounts to 171900, 173900, 174900 and 181900
671000.1704	Depreciation, Amortization, and Depletion - Amortization of Leasehold Improvements and Other Intangible Assets.	Debit	The amount of expenses recognized by the process of allocating depreciation, amortization and depletion costs of leasehold improvements; internal-use software; other natural resources; and other general property, plant and equipment over the period of time benefited or the asset's useful life.	✓	✓							Aligned to corresponding subaccounts to 182900, 183900, 184900 and 189900
671000.1712	Depreciation, Amortization, and Depletion - Equipment - Non-recoverable	Debit	The nonrecoverable rate amount recognized by the process of allocating depreciation costs of equipment, and machinery and equipment under capital lease over the period of time benefited or the asset's useful life.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and record in the General Ledger Accounting System as Dr 671000.1712 and Cr 175900.9000).
671000.1713	Depreciation, Amortization, and Depletion - Real Property - Non-recoverable	Debit	The nonrecoverable rate amount recognized by the process of allocating depreciation costs of improvements to land; buildings, improvements and renovations; other structures and facilities, and buildings under a capital lease, over the period of time benefited or the asset's useful life.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and record in the General Ledger Accounting System as Dr 671000.1713 and Cr 173900.9000 or 184900.9000).
671000.1714	Depreciation, Amortization, and Depletion - Amortization of Leasehold Improvements and Other Intangible Assets. - Non-recoverable	Debit	The nonrecoverable rate amount recognized by the process of allocating depreciation, amortization and depletion costs of leasehold improvements; internal-use software; other natural resources; and other general property, plant and equipment over the period of time benefited or the asset's useful life.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and record in the General Ledger Accounting System as Dr 671000.1714 and Cr 182900.9000, 183900.9000, 184900.9000, or 189900.9000).
671000.9000	Depreciation, Amortization, and Depletion	Debit	DO NOT USE - Post transaction at the 671000.xxxx detail level - Treasury Definition: Expenses recognized by the process of allocating costs of an asset (tangible or intangible) over the period of time benefited or the asset's useful life.	✓	✓	✓	✓					USSGL Account - Do not use - Post at the 671000.xxxx detail level
672000.9000	Bad Debt Expense	Debit	The amount of bad debt expense related to uncollectible non-credit reform receivables.	✓	✓	✓						USSGL Posting Account - Post at USSGL 9000 level
673000.0100	Imputed Costs-Life Insurance	Debit	The amount of imputed life insurance costs incurred by a Federal entity for services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in DoD SGL account 578000.0100, Imputed Financing Sources - Life Insurance. The Office of Management and Budget (OMB) limits recognition of imputed costs to specific categories identified in OMB Circular No. A-136, Financial Reporting Requirements, as amended.	✓	✓							Corresponds with 578000.0100 - Life Insurance
673000.0200	Imputed Costs-Health	Debit	The amount of imputed health insurance costs incurred by a Federal entity for services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in DoD SGL account 578000.0200, Imputed Financing Sources - Health Insurance. The Office of Management and Budget (OMB) limits recognition of imputed costs to specific categories identified in OMB Circular No. A-136, Financial Reporting Requirements, as amended.	✓	✓							Corresponds with 578000.0200 - Health
673000.0300	Imputed Costs-Retirement	Debit	The amount of imputed retirement costs incurred by a Federal entity for services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in DoD SGL account 578000.0300, Imputed Financing Sources - Retirement. The Office of Management and Budget (OMB) limits recognition of imputed costs to specific categories identified in OMB Circular No. A-136, Financial Reporting Requirements, as amended.	✓	✓							Corresponds with 578000.0300 - Retirement
673000.0400	Imputed Costs-Judgment Fund (Except for CDA/No FEAR)	Debit	The amount of imputed costs under the Judgment Fund (other than CDA and No FEAR) incurred by a Federal entity for goods and services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in DoD SGL account 578000.0400, Imputed Financing Sources - Judgment Fund (Except for CDA/No FEAR). The Office of Management and Budget (OMB) limits recognition of imputed costs to specific categories identified in OMB Circular No. A-136, Financial Reporting Requirements, as amended.	✓	✓							Corresponds with 578000.0400 - Judgment Fund
673000.0500	Imputed Costs-Intra Entity	Debit	The amount of imputed intra-entity costs incurred by a Federal entity for goods and services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in DoD SGL account 578000.0500, Imputed Financing Sources - Intra-Entity. The Office of Management and Budget (OMB) limits recognition of imputed costs to specific categories identified in OMB Circular No. A-136, Financial Reporting Requirements, as amended.	✓	✓							Corresponds with 578000.0500 - Intra Entity
673000.0600	Imputed Costs-Military Retirement Pension	Debit	The amount of imputed Military Retirement Pension costs incurred by a Federal entity for services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in DoD SGL account 578000.0600, Imputed Financing Sources - Military Retirement Pension. The Office of Management and Budget (OMB) limits recognition of imputed costs to specific categories identified in OMB Circular No. A-136, Financial Reporting Requirements, as amended.	✓	✓							Corresponds with 578000.0600 - Mil Retirement Pension
673000.0700	Imputed Costs-Military Retirement Health	Debit	The amount of imputed Military Retirement Health costs incurred by a Federal entity for services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in DoD SGL account 578000.0700, Imputed Financing Sources - Military Retirement Health. The Office of Management and Budget (OMB) limits recognition of imputed costs to specific categories identified in OMB Circular No. A-136, Financial Reporting Requirements, as amended.	✓	✓							Corresponds with 578000.0700 - Mil Retirement Health
673000.9000	Imputed Costs	Debit	DO NOT USE - Post transaction at the 673000.xxxx detail level - Treasury Definition: The Office of Management and Budget (OMB) limits recognition of imputed costs to specific categories identified in OMB Circular No. A-136, Financial Reporting Requirements, as amended. The amount of costs incurred by a Federal entity for goods and services provided and paid for in total, or in part, by other Federal entities. The balance in this account must equal the balance in DoD SGL account 578000.xxxx subaccounts for Imputed Financing Sources.	✓	✓	✓	✓					USSGL Account - Do not use - Post at the 673000.xxxx detail level
679000.1011	Other Expenses Not Requiring Budgetary Resources-Operating Materials and Supplies Used	Debit	The amount of other expenses that do not require budgetary resources (such as accounting for the issue of operating materials and supplies when the consumption method is used).	✓	✓							GF Only - Post with UTCs D566 and E406, YE Close with DTC F336-031
679000.1012	Other Expenses Not Requiring Budgetary Resources-Performance Metric Indicator 31	Debit	The amount used to reconcile proprietary expenses to budgetary expenses in Note 21, Reconciliations of Net Cost of Operations (in the Statement of Net Cost) to the Budget. Use of such account is temporary until imbalance is resolved.		✓				✓	✓		WCF Only - PMI 31 = Performance Metric Indicator 31 (N/A to Target Environment). This account is used to balance Net Cost from Operations from the SNC to Note 21 (formerly known as Statement of Financing).
679000.9000	Other Expenses Not Requiring Budgetary Resources	Debit	The amount of other expenses (other than the consumption of operating materials and supplies) that do not require budgetary resources.	✓	✓	✓						USSGL Posting Account - Post at USSGL 9000 level
680000.0100	Future Funded Expenses - Annual Leave Liability	Debit	The amount of accrued annual leave liability related expenses that are required to be funded from future-year appropriations.	✓	✓							Post with B420-004
680000.0120	Future Funded Expenses - Annual Leave Liability - CNATP	Debit	The amount of accrued annual leave liability related expenses for Costs Not Assigned To Program (CNATP) that are required to be funded from future-year appropriations.	✓	✓				✓	✓		N/A to the Target Environment - Use of this account to report Costs Not Assigned To Program (CNATP) is restricted to Legacy environment.
680000.0300	Future Funded Expenses - Reestimate Subsidy	Debit	The amount of accrued expenses for subsidy reestimates of loan guarantee programs that are required to be funded from future-year appropriations.	✓	✓	✓						Loan Guarantees - B420-022, D113-001 and D146-002
680000.1803	Future Funded Expenses-Judgment Fund-CDA -Insurance Claims and Indemnities	Debit	The amount of accrued judgment fund expenses for insurance claims and indemnities under the Contract Disputes Act of 1978 (CDA), that are required to be funded from future-year appropriations.	✓	✓	✓						Aligned to 211000.0300, 219000.0100 and 299000.0300 as applicable
680000.1804	Future Funded Expenses-Judgment Fund-No FEAR-Insurance Claims and Indemnities	Debit	The amount of accrued judgment fund expenses for insurance claims and indemnities under the Notification and Federal Employee Antidiscriminatory and Retaliation Act of 2002 (No FEAR), that are required to be funded from future-year appropriations.	✓	✓	✓						Aligned to 211000.0400, 299000.0400, and 578000.0400 as applicable
680000.3110	Future Funded Expenses - Actuarial Normal Cost Liability	Debit	The amount of accrued expenses for actuarial normal cost liability that are required to be funded from future-year appropriations.	✓	✓	✓						Aligned to 261000.0200, 262000.0100, 262000.0200, 269000.0100 and 269000.0300 as applicable for Note 17 - Normal Cost
680000.3120	Future Funded Expenses - Actuarial Interest Cost	Debit	The amount of accrued expenses for actuarial interest cost that are required to be funded from future-year appropriations.	✓	✓	✓						Aligned to 261000.0200, 262000.0100, 262000.0200, 269000.0100 and 269000.0300 as applicable for Note 17 - Interest Cost
680000.3130	Future Funded Expenses - Actuarial Gain/Loss from Experience	Debit	The amount of accrued expenses for actuarial gain/loss from experience that are required to be funded from future-year appropriations.	✓	✓	✓						Aligned to 261000.0200, 262000.0100, 262000.0200, 269000.0100 and 269000.0300 as applicable for Note 17 - Gain/Loss from Experience

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
680000.3140	Future Funded Expenses - Actuarial Gain/Loss from Trend Assumption Changes	Debit	The amount of accrued expenses for actuarial gain/loss from trend assumption changes that are required to be funded from future-year appropriations.	✓	✓	✓						Aligned to 261000.0200, 262000.0100, 262000.0200, 269000.0100 and 269000.0300 as applicable for Note 17 - Gain/Loss from Trend Assumption Changes
680000.3150	Future Funded Expenses - Actuarial Gain/Loss from Other Assumption Changes	Debit	The amount of accrued expenses for actuarial gain/loss from other assumption liabilities that are required to be funded from future-year appropriations.	✓	✓	✓						Aligned to 261000.0200, 262000.0100, 262000.0200, 269000.0100 and 269000.0300 as applicable for Note 17 - Gain/Loss from Other Assumption Changes
680000.3160	Future Funded Expenses - Actuarial Plan Amendment Liability	Debit	The amount of accrued expenses for actuarial plan amendment liability that are required to be funded from future-year appropriations.	✓	✓	✓						Aligned to 261000.0200, 262000.0100, 262000.0200, 269000.0100 and 269000.0300 as applicable for Note 17 - Plan Amendment Liability
680000.3170	Future Funded Expenses - Actuarial Other	Debit	The amount of accrued expenses for other actuarial liabilities that are required to be funded from future-year appropriations.	✓	✓	✓						Aligned to 261000.0200, 262000.0100, 262000.0200, 269000.0100 and 269000.0300 as applicable for Note 17 - Other
680000.3180	Future Funded Expenses - Actuarial Benefit Outlay	Debit	The amount of accrued expenses for actuarial benefit outlay that are required to be funded from future-year appropriations.	✓	✓	✓						Aligned to 261000.0200, 262000.0100, 262000.0200, 269000.0100 and 269000.0300 as applicable for Note 17 - Benefit Outlay
680000.9000	Future Funded Expenses	Debit	The amount of accrued expenses not otherwise aligned within the 680000.xxxx series of accounts that are required to be funded from future-year appropriations.	✓	✓	✓						USSGL Posting Account - Post with 680000.xxxx accounts not otherwise aligned
680000.9020	Future Funded Expenses - CNATP	Debit	The amount of accrued expenses (other than accrued annual leave) for Costs Not Assigned To Program (CNATP) that are required to be funded from future-year appropriations.	✓					✓	✓		N/A to the Target Environment - Use of this account to report Costs Not Assigned To Program (CNATP) is restricted to Legacy environment.
685000.0300	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)-Unemployment-Military Personnel Benefits	Debit	The amount of unemployment benefit expense incurred that does not require current-year budget authority (unobligated) by a Federal agency for the employer's portion of contributions to military personnel benefits programs.	✓	✓							Employer Contributions - Unemployment-Military Personnel Benefits
685000.0800	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)-FECA-Civilian Personnel Benefits	Debit	The amount of Federal Employees Compensation Act (FECA) benefit expense incurred that does not require current-year budget authority (unobligated) by a Federal agency for the employer's portion of contributions to civilian personnel benefit programs.	✓	✓							Employer Contributions - FECA-Civilian Personnel Benefits
685000.9000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Debit	DO NOT USE - Post transaction at the 685000.xxxx detail level - Treasury Definition: The amount of benefit expense incurred that does not require current-year budget authority (unobligated) by a Federal agency for the employer's portion of contributions to employee benefit programs. This benefit expense includes Federal Employees' Compensation Act and unemployment for Federal employees.	✓	✓		✓					USSGL Account - Do not use - Post at the 685000.xxxx detail level
690000.1906	Nonproduction Costs-Undistributed	Debit	The amount of costs incurred and recognized that are linked to events other than the production of goods and services, where insufficient matching data exists.	✓	✓							Postings to 690000.9000 will be automatically or manually defaulted to 690000.1906 if insufficient matching data exists for clearing a specific expense identified as nonproduction costs
690000.1909	Nonproduction Costs-Contract Holdbacks	Debit	The amount of costs incurred and recognized under a contract holdback that are linked to events other than the production of goods and services. Examples include, but are not limited to, acquisition of general property, plant, and equipment (PP&E); heritage PP&E; stewardship land; and reorganization costs.	✓	✓							Post only with USSGL Account 213000.9000 Contract Holdbacks
690000.9000	Nonproduction Costs	Debit	The amount of costs incurred and recognized that are linked to events other than the production of goods and services. Examples include, but are not limited to, acquisition of general property, plant, and equipment (PP&E); heritage PP&E; stewardship land; and reorganization costs.	✓	✓							USSGL Posting Account - Post with all 690000.xxxx accounts ("Other")
690000.9020	Nonproduction Costs - CNATP	Debit	The amount of costs not assigned to program incurred and recognized that are linked to events other than the production of goods and services.	✓					✓	✓		N/A to the Target Environment - Use of this account to report Costs Not Assigned To Program (CNATP) is restricted to Legacy environment.
711000.0100	Gains on Disposition of Assets - Other-Non-recoverable (Gains) Losses on Disposal of Excess Inventory - LAC	Credit	The nonrecoverable rate amount attributed to gain on the disposition of excess Latest Acquisition Cost (LAC) inventory, where the disposition results in a budgetary impact.						✓	✓		WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
711000.0200	Gains on Disposition of Assets - Other-Non-recoverable Gains and Losses-Property - LAC	Credit	The nonrecoverable rate amount attributed to gain on the disposition of Latest Acquisition Cost (LAC) property other than inventory.		✓				✓	✓		WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
711000.7000	Gains on Disposition of Assets - Other - Non Recoverable	Credit	The nonrecoverable rate amount attributed to gain on the disposition (such as sale, exchange, disposal, or retirement) of assets, where the disposition results in a budgetary impact.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
711000.7010	Gains on Disposition of Assets - Other - Non Recoverable - No Budgetary Impact (No BI)	Credit	The nonrecoverable rate amount attributed to gain on the disposition (such as sale, exchange, disposal, or retirement) of assets, where the disposition does not result in a budgetary impact.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
711000.7030	Gains on Disposition of Assets - Other - Non Recoverable - RNATP	Credit	The net nonrecoverable rate amount of revenue not assigned to program (RNATP) that is attributable to gain on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.		✓				✓	✓		WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
711000.7500	Gains on Disposition of Assets - Other - Non Recoverable - Disposal on Excess Inventory - Moving Average Cost (MAC)	Credit	The nonrecoverable rate amount attributed to gain on the disposition of excess Moving Average Cost (MAC) inventory, where the disposition results in a budgetary impact.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
711000.7510	Gains on Disposition of Assets - Other - Non Recoverable - Disposal on Excess Inventory - LAC - No Budgetary Impact (No BI)	Credit	The nonrecoverable rate amount attributed to gain on the disposition of excess Latest Acquisition Cost (LAC) inventory, where the disposition does not result in a budgetary impact.		✓				✓	✓		WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
711000.9000	Gains on Disposition of Assets - Other	Credit	The amount of gain on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans, where the disposition results in a budgetary impact.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
711000.9010	Gains on Disposition of Assets - Other - No Budgetary Impact (No BI)	Credit	The gain on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans, where the disposition does not result in a budgetary impact.	✓	✓							Gain - No Budgetary Impact
711000.9030	Gains on Disposition of Assets - Other - RNATP	Credit	The amount of revenue not assigned to program (RNATP) that is attributable to gain on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.	✓	✓				✓	✓		N/A to the Target Environment - Use of this account to report Revenue Not Assigned To Program (RNATP) is restricted to Legacy environment.
711100.9000	Gains on Disposition of Investments	Credit	The amount of gain on the disposition of investments (such as sale, exchange, disposal, or retirement).	✓		✓						USSGL Posting Account - Post at USSGL .9000 level
711100.9030	Gains on Disposition of Investments - RNATP	Credit	The amount of revenue not assigned to program (RNATP) that is attributable to gain on the disposition (such as sale, exchange, disposal, or retirement) of investments.	✓					✓	✓		N/A to the Target Environment - Use of this account to report Revenue Not Assigned To Program (RNATP) is restricted to Legacy environment.
711200.9000	Gains on Disposition of Borrowings	Credit	The amount of gain on early repayment of outstanding borrowings.	✓								USSGL Posting Account - Post at USSGL .9000 level
717100.9000	Gains on Changes in Long-Term Assumptions - From Experience	Credit	The amount of gain on the change in long-term assumptions from experience used to estimate Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account excludes amounts related to Federal Employees Compensation Act program.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
717200.9000	Losses on Changes in Long-Term Assumptions - From Experience	Debit	The amount of loss on the change in long-term assumptions from experience used to estimate Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account excludes amounts related to Federal Employees Compensation Act program.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
718000.9000	Unrealized Gains	Credit	The amount of unrealized gains that include, but are not limited to: unrealized holding gains on available for sale securities in accordance with Financial Accounting Standard (FAS) 115; unrealized gains on investments of defined benefit pension plans under FAS 35; deferred gains on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.	✓								USSGL Posting Account - Post at USSGL .9000 level
718000.9010	Unrealized Gains - No Budgetary Impact (No BI) 7180	Credit	The amount of unrealized gains that include, but are not limited to: unrealized holding gains on available for sale securities in accordance with Financial Accounting Standard (FAS) 115; unrealized gains on investments of defined benefit pension plans under FAS 35; deferred gains on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52. The posting of unrealized gains using 718000.9010 does not result in a budgetary impact.	✓								Gain - No Budgetary Impact
718000.9030	Unrealized Gains - RNATP	Credit	The amount of revenue not assigned to program (RNATP) that is attributable to unrealized holding gains on available for sale securities in accordance with Financial Accounting Standard (FAS) 115; unrealized gains on investments of defined benefit pension plans under FAS 35; deferred gains on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.	✓	✓				✓	✓		N/A to the Target Environment - Use of this account to report Revenue Not Assigned To Program (RNATP) is restricted to Legacy environment.
718100.9000	Unrealized Gains - Exchange Stabilization Fund	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
719000.0010	Other Gains - No Budgetary Impact (No BI) - LAC	Credit	The amount of gain on Latest Acquisition Cost (LAC) assets resulting from events other than disposition, where the posting of the gain does not result in a budgetary impact.		✓				✓	✓		N/A to the Target Environment - Latest Acquisition Cost (DoD FMR Vol 4, Ch 4, 040102(L)) is Derived by System. Use of this account to report the Latest Acquisition Cost (LAC) values is restricted to Legacy environment.
719000.0100	Other Gains-Non-recoverable Gains	Credit	The nonrecoverable rate amount attributable to gain on assets (other than physical inventory assets) resulting from events other than disposition.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
719000.0200	Other Gains-Physical Inventory Gains - Non-Recoverable	Credit	The nonrecoverable rate amount of physical inventory gain on assets resulting from events other than disposition.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
719000.0300	Other Gains-Physical Inventory Gains - Returns No Credit	Credit	The amount of gain on physical inventory assets related to customer returns without credit, resulting from events other than disposition.		✓				✓			WCF Only - Recorded by JV and aligned with DoD SGL Account 152900.0890 (Allowance - Returns w/o Credit)
719000.5110	Other Gains-Physical Inventory Gains - Moving Average Cost (MAC) No Budgetary Impact (No BI)	Credit	The amount of gain on physical inventory Moving Average Cost (MAC) assets, resulting from events other than disposition. The posting of other gains using 719000.5110 does not result in a budgetary impact.		✓				✓			WCF Only - Aligned with 152100.xxxx (D570-002 and F338-005)
719000.7000	Other Gains - Non Recoverable	Credit	The nonrecoverable rate amount attributable to gain on assets resulting from events other than disposition of inventory. The posting of other gains using 719000.7000 results in a budgetary impact.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
719000.7010	Other Gains - Non Recoverable - No Budgetary Impact (No BI)	Credit	The nonrecoverable rate amount attributable to gain on assets resulting from events other than disposition of inventory. The posting of other nonrecoverable gains using 719000.7010 does not result in a budgetary impact.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
719000.7510	Other Gains - Non Recoverable - Disposal of Inventory - No Budgetary Impact (No BI)	Credit	The nonrecoverable rate amount attributable to gain on the disposition of inventory. The posting of other nonrecoverable gains using 719000.7510 does not result in a budgetary impact.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
719000.9000	Other Gains	Credit	The amount of gain on assets resulting from events other than disposition, where the posting of the gain results in a budgetary impact. This excludes amounts related to the gain on the change in long-term assumptions from experience and gain on the change in long-term assumptions for Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account includes amounts related to Federal Employees Compensation Act program.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
719000.9010	Other Gains - No Budgetary Impact (No BI) - Moving Average Cost (MAC)	Credit	The amount of other gains on Moving Average Cost (MAC) inventory resulting from events other than disposition, where the posting of the gain does not result in a budgetary impact.	✓	✓							Gain - No Budgetary Impact (12/13/2010) - Moving Average Cost (MAC) Inventory
719000.9030	Other Gains - RNATP	Credit	The amount of revenue not assigned to program (RNATP) that is attributable to the gain on assets resulting from events other than disposition.	✓	✓	✓			✓	✓		N/A to the Target Environment - Use of this account to report Revenue Not Assigned To Program (RNATP) is restricted to Legacy environment.
719100.9000	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	Credit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
721000.0010	Losses on Disposition of Assets - Other - LAC - No Budgetary Impact (No BI)	Debit	The amount of other losses on the disposition (such as sale, exchange, disposal, or retirement) of Latest Acquisition Cost (LAC) Inventory not associated with investments or borrowings/loans, where the loss does not result in a budgetary impact.		✓				✓			N/A to the Target Environment - Latest Acquisition Cost (DoD FMR Vol 4, Ch 4, 040102(L)) is Derived by System. Use of this account to report the Latest Acquisition Cost (LAC) values is restricted to Legacy environment.
721000.0020	Losses on Disposition of Assets - Other - LAC - CNATP	Debit	The amount of other losses attributable to costs not assigned to program on the disposition (such as sale, exchange, disposal, or retirement) of Latest Acquisition Cost (LAC) Inventory not associated with investments or borrowings/loans. This account is recorded by adjustment at period end for Costs Not Assigned to Program (CNATP).	✓	✓				✓	✓		N/A to the Target Environment - Use of this account to report Costs Not Assigned To Program (CNATP) is restricted to Legacy environment.
721000.0100	Losses on Disposition of Assets - Other-Nonrecoverable Base Closure (BRAC) Cost	Debit	The net nonrecoverable BRAC related loss at the time of disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans, where the loss results in a budgetary impact.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
721000.0200	Losses on Disposition of Assets - Other-Nonrecoverable Disposal of Equipment/Capital Assets	Debit	The net nonrecoverable equipment/capital loss at the time of disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans, where the loss results in a budgetary impact.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
721000.7500	Losses on Disposition of Assets - Other - Non-Recoverable Disposal of Inventory LAC	Debit	The net nonrecoverable Latest Acquisition Cost (LAC) inventory loss at the time of disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.		✓				✓	✓		WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
721000.7510	Losses on Disposition of Assets - Other - Non-Recoverable Disposal of Inventory No Budgetary Impact (No BI)	Debit	The net nonrecoverable loss related to inventory at the time of disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans, where the loss does not result in a budgetary impact.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
721000.7520	Losses on Disposition of Assets - Other - Non-Recoverable Disposal of Inventory CNATP	Debit	The net nonrecoverable loss in Costs Not Assigned to Program (CNATP) at the time of disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.		✓				✓	✓		WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
721000.7710	Losses on Disposition of Assets - Other - Non-Recoverable Disposal of Equipment/Capital Asset - No Budgetary Impact (No BI)	Debit	The net nonrecoverable equipment/capital loss at the time of disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans, where the loss does not result in a budgetary impact.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
721000.7720	Losses on Disposition of Assets - Other - Non-Recoverable Disposal of Equipment/Capital Asset - CNATP	Debit	The net nonrecoverable equipment/capital loss in Costs Not Assigned to Program (CNATP) at the time of disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.		✓				✓	✓		WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
721000.7810	Losses on Disposition of Assets - Other - Non-Recoverable Base Closure Cost - No Budgetary Impact (No BI)	Debit	The net nonrecoverable BRAC related loss at the time of disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans, where the loss does not result in a budgetary impact.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
721000.7820	Losses on Disposition of Assets - Other - Non-Recoverable Base Closure Cost - CNATP	Debit	The net nonrecoverable BRAC related loss on Costs Not Assigned to Program (CNATP) at the time of disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans.		✓				✓	✓		WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
721000.9000	Losses on Disposition of Assets - Other	Debit	The loss on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans, where the loss results in a budgetary impact.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
721000.9010	Losses on Disposition of Assets - Other - No Budgetary Impact (No BI)	Debit	The loss on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans, where the loss does not result in a budgetary impact.	✓	✓							Losses - No Budgetary Impact
721000.9020	Losses on Disposition of Assets - Other - CNATP	Debit	The amount of loss attributable to costs not assigned to program on the disposition (such as sale, exchange, disposal, or retirement) of assets not associated with investments or borrowings/loans. This account is recorded by adjustment at period end for Costs Not Assigned to Program (CNATP).	✓	✓				✓	✓		N/A to the Target Environment - Use of this account to report Costs Not Assigned To Program (CNATP) is restricted to Legacy environment.
721100.9000	Losses on Disposition of Investments	Debit	The loss on the disposition (such as sale, exchange, disposal, or retirement) of investments.	✓		✓						USSGL Posting Account - Post at USSGL .9000 level
721100.9020	Losses on Disposition of Investments - CNATP	Debit	The loss attributable to costs not assigned to program on the disposition (such as sale, exchange, disposal, or retirement) of investments. This account is recorded by adjustment at period end for Costs Not Assigned to Program (CNATP).	✓	✓				✓	✓		N/A to the Target Environment - Use of this account to report Costs Not Assigned To Program (CNATP) is restricted to Legacy environment.
721200.9000	Losses on Disposition of Borrowings	Debit	The amount of loss on the early repayment of outstanding borrowings.	✓								USSGL Posting Account - Post at USSGL .9000 level
727100.9000	Gains on Changes in Long-Term Assumptions	Credit	The amount of gain on the change in long-term assumptions used to estimate Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account excludes amounts related to Federal Employees Compensation Act program.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
727200.9000	Losses on Changes in Long-Term Assumptions	Debit	The amount of loss on the change in long-term assumptions used to estimate Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account excludes amounts related to Federal Employees Compensation Act program.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
728000.9000	Unrealized Losses	Debit	The amount of unrealized losses that include, but are not limited to: unrealized holding losses on available for sale securities in accordance with Financial Accounting Standard (FAS) 115, unrealized losses on investments of defined benefit pension plans under FAS 35, deferred losses on qualified hedges under FAS 133, and qualified foreign currency translation adjustments under FAS 52.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
728100.9000	Unrealized Losses - Exchange Stabilization Fund	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM S2 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
729000.0100	Other Losses-Nonrecoverable Losses	Debit	The net nonrecoverable loss on assets resulting from events other than disposition.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
729000.0110	Other Losses-Nonrecoverable Losses - No Budgetary Impact (No BI)	Debit	The net nonrecoverable loss on assets resulting from events other than disposition, where the loss does not result in a budgetary impact.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
729000.0120	Other Losses-Nonrecoverable Losses - CNATP - LAC	Debit	The amount of net nonrecoverable losses on Latest Acquisition Cost (LAC) Inventory in Costs Not Assigned to Program (CNATP) resulting from events other than disposition.		✓				✓	✓		WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
729000.0200	Other Losses-Other Inventory Losses	Debit	The amount of loss on inventory not otherwise defined, resulting from events other than disposition. The posting of other inventory losses using 729000.0200 results in a budgetary impact.		✓							WCF Only - Budgetary Impact
729000.0210	Other Losses-Other Inventory Losses - No Budgetary Impact (No BI)	Debit	The amount of loss on inventory not otherwise defined, resulting from events other than disposition. The posting of other inventory losses using 729000.0210 does not result in a budgetary impact.		✓							WCF Only - No Budgetary Impact (See D523-003, D523-004, D568-001, D568-002, with closing at yearend in F340-005)
729000.0220	Other Losses-Other Inventory Losses - CNATP	Debit	The amount of loss on inventory (for Costs Not Assigned to Program) not otherwise defined, resulting from events other than disposition.		✓				✓	✓		N/A to the Target Environment - Use of this account to report Costs Not Assigned To Program (CNATP) is restricted to Legacy environment.
729000.0300	Other Losses-Shrinkage/Deterioration Losses	Debit	The amount of other losses on the shrinkage/deterioration of inventory (other than work-in-process inventory) resulting from events other than disposition. The posting of this other inventory losses using 729000.0300 results in a budgetary impact.		✓							Shrinkage/Deterioration Losses
729000.0310	Other Losses-Shrinkage/Deterioration Losses - No Budgetary Impact (No BI)	Debit	The amount of other losses on the shrinkage/deterioration of inventory (other than work-in-process inventory) resulting from events other than disposition. The posting of this other inventory losses using 729000.0310 does not result in a budgetary impact.		✓							Shrinkage/Deterioration Losses - No BI
729000.0320	Other Losses-Shrinkage/Deterioration Losses - CNATP	Debit	The amount of other losses on the shrinkage/deterioration of inventory (other than work-in-process inventory) for Costs Not Assigned to Program, resulting from events other than disposition.		✓				✓	✓		N/A to the Target Environment - Use of this account to report Costs Not Assigned To Program (CNATP) is restricted to Legacy environment.
729000.0400	Other Losses-WIP-Excess	Debit	The amount of other loss on work-in-process excess inventory resulting from events other than disposition. The posting of this other inventory losses using 729000.0400 results in a budgetary impact.		✓							WIP-Excess
729000.0410	Other Losses-WIP-Excess - No Budgetary Impact (No BI)	Debit	The amount of other loss on work-in-process excess inventory resulting from events other than disposition. The posting of this other inventory losses using 729000.0410 does not result in a budgetary impact.		✓							WIP-Excess - No BI
729000.0420	Other Losses-WIP-Excess - CNATP	Debit	The amount of other loss on work-in-process excess inventory (for Costs Not Assigned to Program) resulting from events other than disposition.		✓				✓	✓		N/A to the Target Environment - Use of this account to report Costs Not Assigned To Program (CNATP) is restricted to Legacy environment.
729000.0500	Other Losses-Excess/Obsolescence/Spoilage Losses	Debit	The amount of other loss on excess/obsolescence/spoilage of inventory (other than work-in-process inventory) resulting from events other than disposition. The posting of this other inventory losses using 729000.0500 results in a budgetary impact.		✓							Excess/Obsolescence/Spoilage Losses
729000.0510	Other Losses-Excess/Obsolescence/Spoilage Losses - No Budgetary Impact (No BI)	Debit	The amount of other loss on excess/obsolescence/spoilage of inventory (other than work-in-process inventory) resulting from events other than disposition. The posting of this other inventory losses using 729000.0510 does not result in a budgetary impact.		✓							Excess/Obsolescence/Spoilage Losses - No BI
729000.0520	Other Losses-Excess/Obsolescence/Spoilage Losses - CNATP	Debit	The amount of other loss on excess/obsolescence/spoilage of inventory (other than work-in-process inventory) for Costs Not Assigned to Program, resulting from events other than disposition.		✓				✓	✓		N/A to the Target Environment - Use of this account to report Costs Not Assigned To Program (CNATP) is restricted to Legacy environment.
729000.0600	Other Losses-WIP- Shrinkage	Debit	The amount of other loss on work-in-process inventory shrinkage resulting from events other than disposition. The posting of this other inventory losses using 729000.0600 results in a budgetary impact.		✓							WIP- Shrinkage
729000.0610	Other Losses-WIP- Shrinkage - No Budgetary Impact (No BI)	Debit	The amount of other loss on work-in-process inventory shrinkage resulting from events other than disposition. The posting of this other inventory losses using 729000.0610 does not result in a budgetary impact.		✓							WIP- Shrinkage - No BI
729000.0620	Other Losses-WIP- Shrinkage - CNATP	Debit	The amount of other loss on work-in-process inventory shrinkage (for Costs Not Assigned to Program) resulting from events other than disposition.		✓				✓	✓		N/A to the Target Environment - Use of this account to report Costs Not Assigned To Program (CNATP) is restricted to Legacy environment.
729000.7010	Other Losses - Non-Recoverable - No Budgetary Impact (No BI)	Debit	The net nonrecoverable loss on assets resulting from events other than disposition, where the loss does not result in a budgetary impact.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
729000.7020	Other Losses - Non-Recoverable - CNATP - Moving Average Cost (MAC)	Debit	The amount of net nonrecoverable losses on Moving Average Cost (MAC) Inventory in Costs Not Assigned to Program (CNATP) resulting from events other than disposition.		✓				✓	✓		WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
729000.7530	Other Losses - NR G/L Disp Exc Inv LAC No Budgetary Impact (No BI)	Debit	The net nonrecoverable Latest Acquisition Cost (LAC) loss on inventory resulting from events other than disposition, where the loss does not result in a budgetary impact.		✓				✓	✓		WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
729000.7540	Other Losses - NR G/L Disp Exc Inv Moving Average Cost (MAC) No Budgetary Impact (No BI)	Debit	The net nonrecoverable loss on inventory resulting from events other than disposition, where the loss does not result in a budgetary impact.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
729000.9000	Other Losses	Debit	The loss on assets resulting from events other than disposition. This excludes amounts related to the losses on the change in long-term assumptions from experience and losses on the change in long-term assumptions for Federal employee pension, other retirement benefit and other postemployment benefit liabilities, including veteran's compensation. This account includes amounts related to Federal Employees Compensation Act program. The posting of this other inventory losses using 729000.9000 results in a budgetary impact.	✓		✓						USSGL Posting Account - Post at USSGL .9000 level
729000.9010	Other Losses - No Budgetary Impact (No BI)	Debit	The amount of other losses on non-inventory assets resulting from events other than disposition. The posting of this other inventory losses using 729000.9010 does not result in a budgetary impact.	✓	✓							Other Losses - No Budgetary Impact (For Other Losses related to WCF Inventory, use 729000.0210)
729000.9020	Other Losses - CNATP	Debit	The amount of other losses on non-inventory assets (for Costs Not Assigned to Program) resulting from events other than disposition.	✓	✓				✓	✓		N/A to the Target Environment - Use of this account to report Costs Not Assigned To Program (CNATP) is restricted to Legacy environment.
729100.9000	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM 52 12-03 (August 2012).								✓	USSGL Account Only - DoD not authorized to post this account
730000.9000	Extraordinary Items	Credit	The amount of cost or income so unusual in type or amount as to be accorded special treatment in the accounts or separate disclosure in financial statements. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
730000.9020	Extraordinary Items - CNATP	Credit	The amount of cost or income Not Assigned to Program so unusual in type or amount as to be accorded special treatment in the accounts or separate disclosure in financial statements. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.	✓	✓				✓	✓		N/A to the Target Environment - Use of this account to report Costs Not Assigned To Program (CNATP) is restricted to Legacy environment.
740000.0100	Prior Period Adjustments Due to Corrections of Errors - Non-Recoverable-Differed	Credit	The net nonrecoverable rate adjustment amount affecting the cumulative results of operations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.		✓				✓			WCF - Nonrecoverable rate amounts are derived/calculated and may be either configured in the system or recorded in the system by Journal Voucher per DoD FMR Vol 2B and Vol 11B.
740000.9000	Prior-Period Adjustments Due to Corrections of Errors	Credit	The amount of adjustments affecting the cumulative results of operations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use DoD SGL account 740500.9000, Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year for the amount of adjustments affecting the cumulative results of operations due to errors in the years preceding the prior year's financial statements. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level

DoD SGL Account	DoD Standard General Ledger Account Title	Normal Balance	FY2013 DoD SGL Account Definition	General Fund	Working Capital Fund	Special/Trust Fund	Posted at Subaccount Level	Dept Reporting Adjust	Account Value Derived/Calculated	Legacy Only	N/A to DoD	DoD SGL Account Posting Guidance
740000.9010	Prior-Period Adjustments Due to Corrections of Errors - No Budgetary Impact (No BI)	Credit	The amount of Legacy System Latest Acquisition Cost (LAC) adjustments affecting the cumulative results of operations due to errors in prior-period financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use DoD SGL account 740500.9000, Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year for the amount of adjustments affecting the cumulative results of operations due to errors in the years preceding the prior year's financial statements. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.		✓				✓			Latest Acquisition Cost (DoD FMR Vol 4, Ch. 4, 040102(L)) is Derived by System - N/A to Target Environment
740100.9000	Prior-Period Adjustments Due to Changes in Accounting Principles	Credit	The amount of adjustments affecting the cumulative results of operations due to a change from one generally accepted accounting principle to another one that can be justified as preferable or the adoption of a new FASAB standard. Although the normal balance for this account is credit, it is acceptable for this account to have a debit balance.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
740500.9000	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	Credit	The amount of adjustments affecting the cumulative results of operations due to errors in years preceding the prior-year's financial statements that resulted from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time the financial statements were prepared. Use only when comparative financial statements are being presented. Although the normal balance for this account is credit, it is acceptable in certain instances for this account to have a debit balance.	✓	✓							USSGL Posting Account - Post at USSGL .9000 level
750000.9000	Distribution of Income - Dividend	Debit	DO NOT USE - DoD is not authorized to post this USSGL Account. For detailed definition see TFM SZ 12.03 (August 2012)								✓	USSGL Account Only - DoD not authorized to post this account
760000.9000	Changes in Actuarial Liability	Debit	The amount of increase or decrease in actuarial liability. Although the normal balance for this account is debit, it is acceptable for this account to have a credit balance.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
801000.9000	Guaranteed Loan Level	Debit	The amount of guaranteed loan commitments supportable by the subsidy budget authority of new commitments or, in the case of negative subsidies, the amount authorized by appropriation acts. This account does not close at yearend.	✓								USSGL Posting Account - Post at USSGL .9000 level
801500.9000	Guaranteed Loan Level - Unapportioned	Credit	The amount of guaranteed loan level not yet apportioned by Office of Management and Budget.	✓								USSGL Posting Account - Post at USSGL .9000 level
802000.9000	Guaranteed Loan Level - Apportioned	Credit	The amount of category A and B guaranteed loan levels approved by Office of Management and Budget on the SF 132: Apportionment and Reapportionment Schedule.	✓								USSGL Posting Account - Post at USSGL .9000 level
802500.9000	Reserved for Agency Use	Debit	DO NOT USE - Account Not Assigned or Applicable within DoD								✓	USSGL Account Only - DoD not authorized to post this account
803000.9000	Reserved for Agency Use	Debit	DO NOT USE - Account Not Assigned or Applicable within DoD								✓	USSGL Account Only - DoD not authorized to post this account
803500.9000	Reserved for Agency Use	Debit	DO NOT USE - Account Not Assigned or Applicable within DoD								✓	USSGL Account Only - DoD not authorized to post this account
804000.9000	Guaranteed Loan Level - Used Authority	Credit	The amount of category A and B guaranteed loan principal obligated by lenders and reported to the agency.	✓								USSGL Posting Account - Post at USSGL .9000 level
804500.9000	Guaranteed Loan Level - Unused Authority	Credit	The amount of category A and B guaranteed loan levels for which contracts have not been signed. This account does not close at yearend.	✓								USSGL Posting Account - Post at USSGL .9000 level
805000.9000	Guaranteed Loan Principal Outstanding	Debit	The amount of guaranteed loan principal outstanding with the lender at any given time.	✓								USSGL Posting Account - Post at USSGL .9000 level
805300.9000	Guaranteed Loan New Disbursements by Lender	Credit	The amount of guaranteed loan principal disbursed during the current year by lenders.	✓								USSGL Posting Account - Post at USSGL .9000 level
805600.9000	Reserved for Agency Use	Debit	DO NOT USE - Account Not Assigned or Applicable within DoD								✓	USSGL Account Only - DoD not authorized to post this account
805900.9000	Reserved for Agency Use	Debit	DO NOT USE - Account Not Assigned or Applicable within DoD								✓	USSGL Account Only - DoD not authorized to post this account
806200.9000	Reserved for Agency Use	Debit	DO NOT USE - Account Not Assigned or Applicable within DoD								✓	USSGL Account Only - DoD not authorized to post this account
806500.9000	Guaranteed Loan Collections, Defaults, and Adjustments	Debit	The amount of guaranteed loan collections, defaults, or any other type of adjustments that reduce the amount of loan principal outstanding with the lender.	✓								USSGL Posting Account - Post at USSGL .9000 level
806800.9000	Reserved for Agency Use	Debit	DO NOT USE - Account Not Assigned or Applicable within DoD								✓	USSGL Account Only - DoD not authorized to post this account
807000.9000	Guaranteed Loan Cumulative Disbursements by Lenders	Credit	The amount of guaranteed loan disbursements by lenders, net of collections, defaults, or adjustments, after DoD SGL accounts 805300.9000, Guaranteed Loan New Disbursements by Lender, and 806500.9000, Guaranteed Loan Collections, Defaults, and Adjustments, are closed into this account at yearend. This account does not close at yearend.	✓								USSGL Posting Account - Post at USSGL .9000 level
810100.9000	Partial Authority Cancellation	Credit	The amount of authority canceled and recorded in DoD SGL account 435100.9000, Partial or Early Cancellation of Authority With a U.S. Treasury Warrant. This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled Treasury Appropriation Fund Symbols (TAFS) and to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS. The balance in DoD SGL account 435100.9000, is reclassified into this account in a closing entry.	✓								USSGL Posting Account - Post at USSGL .9000 level
810200.9000	Offset for Partial Authority Cancellation	Debit	To amount of offset activity recorded in DoD SGL account 810100.9000, Partial or Early Cancellation of Authority. This account will be maintained as a tracking mechanism for the Antideficiency Act. Antideficiency Act provisions continue to apply to canceled Treasury Appropriation Fund Symbols (TAFS) and to partially canceled authority in TAFS that are otherwise still valid, such as partial cancellation of authority in a no-year TAFS.	✓								USSGL Posting Account - Post at USSGL .9000 level
880100.9000	Offset for Purchases of Assets	Credit	The amount recorded to offset activity in DoD SGL subaccounts 880200.9000, 880300.9000, and 880400.9000. Subaccounts 880200.9000, 880300.9000, and 880400.9000 close into this account at yearend. This account does not close at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
880200.9000	Purchases of Property, Plant, and Equipment	Debit	The amount of capitalized property, plant, and equipment purchased during the fiscal year. This account closes into DoD SGL account 880100.9000, Offset for Purchases of Assets, at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
880300.9000	Purchases of Inventory and Related Property	Debit	The amount of inventory and related property purchased during the fiscal year. This account closes into DoD SGL account 880100.9000, Offset for Purchases of Assets, at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level
880400.9000	Purchases of Assets - Other	Debit	The amount of other assets purchased during the fiscal year, not otherwise classified in DoD SGL accounts 880200.9000, Purchases of Property, Plant, and Equipment, and 8803.9000, Purchases of Inventory and Related Property. Other assets include, but are not limited to, the purchase of investments requiring an outlay. In addition, this account closes into DoD SGL account 880100.9000, Offset for Purchases of Assets, at yearend.	✓	✓	✓						USSGL Posting Account - Post at USSGL .9000 level

TAB D

DDRS Account	DDRS Legacy Reporting Accounts
All	These legacy accounts are used in DDRS only and are not part of the DoD SCOA. They will be deleted as their usefulness is superseded by target systems. Memo accounts currently in use within DDRS are not included in this listing.
1010.0650	MeRHCF IBNR
1010.0660	Fund Balance with Treasury-Suspense
1010.0820	Fund Balance With Treasury - Foreign Governments
1010.0830	Placeholder for 1010
1010.0840	Foreign Govt-SA
1010.0850	State
1310.4444	Place Holder - SOA
1340.0200	Interest Receivable -Investments
1340.6666	Interest Receivable -Interest Purchased - No BI
1340.8100	Interest Receivable -Military Housing
1340.8200	Interest Receivable -Loans Program
1342.0100	Interest Receivable Investments -Interest Purchased
1342.0200	Interest Receivable -Inv
1342.6666	Interest Rec - Investments
1349.8200	Allowance for Loss on Interest Receivable-Loans Program
1349.9000	Allowance for Loss on Interest Receivable
1365.8510	Allowance for Loss on Penalties and Fines Receivable - MDRFA Loans-DL Post FY1991
1369.9000	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable
1371.8200	Legacy - Administrative Fees Receivable - Loans -Loans Program
1375.8200	Legacy - Allowance for Loss on Administrative Fees Receivable - Loans - Loans Program
1399.8310	Allowance for Subsidy -FMFA-DL After FY1991
1399.8410	Allowance for Subsidy -Foreign Military Loan Liquidating Account-DL Pre-FY1992
1410.8888	Place Holder SOA
1521.0650	Legacy - Inventory Purchased for Resale CY
1527.0650	Legacy - Inventory Finished Goods-CY
1551.8430	Foreclosed Property - FMLLA - GL Pre FY 1992
1551.8440	Foreclosed Property - FMLLA - GL Pre FY 1992 PY
1559.8430	Foreclosed Property - Allowance - FMLLA - GL Pre FY 1992
1559.8440	Foreclosed Property - Allowance - FMLLA - GL Pre FY 1992 PY
1612.6666	Place Holder - Exclude for FACTS II 1612
1613.8888	Place Holder - Excluded for FACTS II EMK
1613.9999	PlaceHolder - Excluded for FACTS II EMK
1730.4444	Place Holder - CY Purchase
1750.0650	Legacy - Equipment-CY Purchase
1830.0650	Legacy - Internal Use Software-CY Purchase
1990.0600	Legacy - Other Assets - MOCAS Contingent Liabilities
2110.0100	Accounts Payable-Invested Capital Used
2110.4000	MOCAS 2110
2130.4000	MOCAS 2130
2155.0100	Expenditure Transfers Payable-A-P
2310.0200	Legacy- Liability for Advances and Prepayments - Nonentity Asset Offset
2310.0600	Legacy- Liability for Advances and Prepayments - MOCAS Contingent
2400.0200	Deposit Fund Liabilities - BRAC Sales/Lease of Assets
2690.6666	Place Holder Other Actuarial Liabilities- EBF
2960.4000	MOCAS
2980.0100	Custodial Liability-A-R
2995.9519	Estimated Cleanup Cost Liability-Non-DERP-Biological
3108.6666	Place Holder - Errors
3310.0200	Cumulative Results of Operations-Invested Capital-Assets Capitalized
4114.0120	Appropriated Trust or Special Fund Receipts - 4550 Internal Distribution Received
4114.0130	Appropriated Trust or Special Fund Receipts - Undistributed Funding
4114.0200	Appropriated Trust or Special Fund Receipts - Appropriated in Conference O&M 1002 Only
4114.0210	Appropriated Trust or Special Fund Receipts - Appropriated in Conference O&M 1002 Only / 4580 Internal Funds Distribution Offset fo KC and KU
4114.9904	Appropriated Trust or Special Fund Receipts - Army Column B only
4114.9907	Army SF133 and SF1002
4119.0100	Other Appropriations Realized - PBAS - Appropriation Level Authority
4119.0120	Other Appropriations Realized - 4550 Internal Distribution Received
4119.0130	Other Appropriations Realized - 4550 Undistributed Internal Distribution
4119.6669	Place Holder - ARMY UN - O&M (R)

DDRS Account	DDRS Legacy Reporting Accounts
4119.9901	4580 Int Funds Offset KC/KU
4119.9902	4580 Int Funds Offset KC/KU (B)
4119.9903	4550 Subsequent Period
4119.9904	Army Column B only
4119.9905	Army 133 only
4119.9906	NM - Army Xwalk Cls Rev
4119.9907	Army SF133 and SF1002
4119.9908	ARMY UN - O&M
4119.9909	Army move NM to 133 and 1002
4119.9910	ARMY Procurement 133 and 1002
4201.4351	Total Actual Resources Collected - Prior Period Balances
4201.9901	UN
4201.9902	PY 4550 Internal Distrib Recvd-YD
4201.9903	PY 4550 Internal Distrib Recvd
4201.9904	PY 4580 Int Funds Offset KC/KU
4201.9905	MY 4550 Internal Distrib Recvd
4201.9906	PY 4550 Internal Distrib Recvd
4201.9907	MY 4580 Int Funds Offset KC/KU
4201.9908	Army Procurement Column B
4350.4200	Canceled Authority - Unfilled Customer Orders/Accts Receivable
4350.4201	Canceled Authority - Unfilled Customer Orders/Accts Receivable - Prior Period Balances
4350.4601	Canceled Authority - Expired Authority - Unobligated - Prior Period Balances
4350.4801	Canceled Authority - Undelivered Orders - Obligated - Prior Period Balances
4350.4901	Canceled Authority - Delivered Orders - Obligated - Prior Period Balances
4610.8100	Allotments - Realized Resources - NIF Only
4902.4350	Delivered Orders & Obligations Paid on behalf of Canceled Accounts
5200.0230	Legacy - Revenue from Services Provided - Capitalized Assets
5312.0100	Interest Revenue - Loans Receivable - Uninvested Funds
5720.0100	Financing Sources Transferred In Without Reimbursement-Cash Transfers
5720.0130	Financing Sources Transferred In Without Reimbursement - WCF Cash/PY Purchases Only
5720.0200	Financing Sources Transferred In Without Reimbursement-Fund (Cash) Transfer
5720.0400	Financing Sources Transferred In Without Reimbursement-Invested Capital Used
5720.0900	Financing Sources Transferred In Without Reimbursement - CIP Transfers
5720.1100	Transfers In - Assets Capitalized
5730.0100	Financing Sources Transferred Out Without Reimbursement-Cash Transfers
5730.0120	Financing Sources Transferred Out Without Reimbursement - WCF Cash;CY Purchases
5730.0200	Financing Sources Transferred Out Without Reimbursement-Fund (Cash) Transfer
5730.0400	Financing Sources Transferred Out Without Reimbursement-Invested Capital Used
5730.0900	Financing Sources Transferred Out Without Reimbursement - CIP
5730.1100	Financing Sources Transferred Out Without Reimbursement- DRMO
5790.9700	Invested Capital Used
5800.0500	Tax Revenue Collected - Not Otherwise Classified-Distributed Offsetting Receipt
5801.0500	Tax Revenue Collected - Individual -Distributed Offsetting Receipt
5890.0500	Tax Revenue Refunds - Not Otherwise Classified -Distributed Offsetting Receipt
5900.0500	Other Revenue1
5900.0700	Other Revenue -Seized
5900.0900	Other Revenue -Vested
5900.1000	Other Revenue - BI, FC
5900.1200	Other Revenue -Ex. Amnts in 1310;1340
5900.1500	Other Revenue - BI
5900.9030	Other Revenue - RNATP
5909.0700	Contra Revenue for Other Revenue - Seized
5909.0900	Contra Revenue for Other Revenue - Vested
5909.1000	Contra Revenue for Other Revenue - FC
5909.9800	Ex amnts in 1310/1340
6100.0123	Operating Expenses/Program Costs - Utility Payments to GSA
6100.6000	Non-DWCF (Air Mobility Command ONLY)
6610.6666	Place Holder - AF DMAG
6710.1711	Depreciation, Amortization, and Depletion - Not Defined - Non-recoverable
6790.1013	Place Holder 6790 Other
6800.9001	MERHCF IBNR
6800.9590	Future Funded Expenses -Estimated Cleanup Cost Liability
7190.2000	Other Gains - Capitalized Assets - Non-Recoverable

DDRS Account	DDRS Legacy Reporting Accounts
7190.6666	Place Holder - Other Gains - Non Recoverable - Disposal - No BI
7190.7530	Other Gains - Non Recoverable - Disposal - No BI - LAC
7210.8888	Losses on Disposition of Assets - Other - No BI Supply
7290.2000	Other Losses - Capitalized Assets - Non-Recoverable
7290.8888	Other Losses-Excess;Obsolescence;Spoilage Losses - No BI Supply
7300.0100	Extraordinary Items-Liabilities Assumed- Used
7600.3100	Normal Cost Liability- Actuarial
7600.3200	Interest Cost- Actuarial
7600.3300	Actuarial Gains/ Losses From Experience
7600.3400	Actuarial Gains/ Losses From Trend Assumption Changes
7600.3500	Actuarial Gains / Losses From Trend Assumption Changes
7600.3600	Plan Amendment Liability- Actuarial
7600.3700	Other- Actuarial
7600.3800	Benefit Outlays -Actuarial