

★ This Chart of Accounts, with the exception of accounts 4540 through 4580, has been reprinted directly from the Treasury Financial Manual, Volume 1, Transmittal Letter S2-99-01, issued May 1999, effective fiscal year 2000.

U.S. Government Standard General Ledger		
Account Number	Account Title	Normal Balance
<b>1000</b>	<b>ASSETS</b>	
1010	Fund Balance With Treasury	Debit
	• <b>CASH</b>	
1110	Undeposited Collections	Debit
1120	Imprest Funds	Debit
1130	Funds Held by the Public	Debit
1190	Other Cash	Debit
1195	Other Monetary Assets	Debit
1200	Foreign Currency	Debit
	• <b>RECEIVABLES</b>	
★1310	Accounts Receivable	Debit
1319	Allowance for Loss on Accounts Receivable	Credit
★1320	Employment Benefit Contributions Receivable	Debit
★1325	Taxes Receivable	Debit
★1329	Allowance for Loss on Taxes Receivable	Credit
1330	Receivable for Allocation Transfers	Debit
★1335	Expenditure Transfers Receivable	Debit
★1340	Interest Receivable	Debit
★1349	Allowance for Loss on Interest Receivable	Credit
1350	Loans Receivable	Debit
1359	Allowance for Loss on Loans Receivable	Credit
★1360	Penalties, Fines and Administrative Fees Receivable	Debit

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Account Number	Account Title	Normal Balance
<b>1000</b>	<b>ASSETS (continued)</b>	
★1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	Credit
1399	Allowance for Subsidy	Credit
	<b>• ADVANCES AND PREPAYMENTS</b>	
1410	Advances to Others	Debit
1450	Prepayments	Debit
	<b>• INVENTORY AND RELATED PROPERTY</b>	
1511	Operating Materials and Supplies Held for Use	Debit
1512	Operating Materials and Supplies Held in Reserve for Future Use	Debit
1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	Debit
1521	Inventory Purchased for Resale	Debit
1522	Inventory Held in Reserve for Future Sale	Debit
1523	Inventory Held for Repair	Debit
1524	Inventory - Excess, Obsolete and Unserviceable	Debit
1525	Inventory - Raw Materials	Debit
1526	Inventory - Work-in-Process	Debit
1527	Inventory - Finished Goods	Debit
1529	Inventory - Allowance	Credit
	<b>• SEIZED MONETARY ASSETS</b>	
1531	Seized Monetary Instruments	Debit
1532	Seized Cash Deposited	Debit

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Account Number	Account Title	Normal Balance
1000	ASSETS (continued)	
	• <b>FORFEITED PROPERTY</b>	
1541	Forfeited Property Held for Sale	Debit
1542	Forfeited Property Held for Donation or Use	Debit
1549	Forfeited Property - Allowance	Credit
	• <b>FORECLOSED PROPERTY</b>	
1551	Foreclosed Property	Debit
1559	Foreclosed Property - Allowance	Credit
	• <b>COMMODITIES</b>	
1561	Commodities Held Under Price Support and Stabilization Support Programs	Debit
1569	Commodities - Allowance	Credit
	• <b>STOCKPILE MATERIALS</b>	
1571	Stockpile Materials Held in Reserve	Debit
1572	Stockpile Materials Held for Sale	Debit
	• <b>OTHER RELATED PROPERTY</b>	
1591	Other Related Property	Debit
1599	Other Related Property - Allowance	Credit

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Account Number	Account Title	Normal Balance
<b>1000</b>	<b>ASSETS (continued)</b>	
	<b>• INVESTMENTS</b>	
★1610	Investments in U.S. Treasury Securities Issued by Public Debt	Debit
★1611	Discount on U.S. Treasury Securities Issued by Public Debt	Credit
★1612	Premium on U.S. Treasury Securities Issued by Public Debt	Debit
★1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	Either
★1620	Investments in Securities Other Than Public Debt Securities	Debit
★1621	Discount on Securities Other Than Public Debt Securities	Credit
★1622	Premium on Securities Other Than Public Debt Securities	Debit
★1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	Either
1690	Other Investments	Debit
	<b>• GENERAL PROPERTY, PLANT AND EQUIPMENT</b>	
1711	Land and Land Rights	Debit
1712	Improvements to Land	Debit
1719	Accumulated Depreciation on Improvements to Land	Credit
1720	Construction-in-Progress	Debit

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Account Number	Account Title	Normal Balance
<b>1000</b>	<b>ASSETS (continued)</b>	
	• <b>GENERAL PROPERTY, PLANT AND EQUIPMENT (continued)</b>	
1730	Buildings, Improvements and Renovations	Debit
1739	Accumulated Depreciation on Buildings, Improvements and Renovations	Credit
1740	Other Structures and Facilities	Debit
1749	Accumulated Depreciation on Other Structures and Facilities	Credit
1750	Equipment	Debit
1759	Accumulated Depreciation on Equipment	Credit
1810	Assets Under Capital Lease	Debit
1819	Accumulated Depreciation on Assets Under Capital Lease	Credit
1820	Leasehold Improvements	Debit
1829	Accumulated Amortization on Leasehold Improvements	Credit
★1830	Information Technology Software	Debit
1839	Accumulated Amortization on Information Technology Software	Credit
1840	Other Natural Resources	Debit
1849	Allowance for Depletion	Credit
1890	Other General Property, Plant and Equipment	Debit
	• <b>OTHER ASSETS</b>	
1920	Unrequisitioned Authorized Appropriations	Debit
1921	Receivable from Appropriations	Debit
1990	Other Assets	

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Account Number	Account Title	Normal Balance
<b>2000</b>	<b>LIABILITIES</b>	
	• <b>ACCRUED LIABILITIES - OTHER</b>	
2110	Accounts Payable	Credit
2120	Disbursements in Transit	Credit
2130	Contract Holdbacks	Credit
2140	Accrued Interest Payable	Credit
2150	Liability for Allocation Transfers	Credit
★2155	Expenditure Transfers Payable	Credit
★2160	Entitlement Benefits Due and Payable	Credit
★2170	Subsidy Payable to Financing Account	Credit
★2179	Contra Liability for Subsidy Payable to Financing Account	Debit
2180	Loan Guarantee Liability	Credit
★2190	Other Accrued Liabilities	Credit
	• <b>ACCRUED LIABILITIES - PAYROLL AND BENEFITS</b>	
★2210	Accrued Funded Payroll and Leave	Credit
★2211	Withholdings Payable	Credit
★2213	Employer Contributions and Payroll Taxes Payable	Credit
★2215	Other Post-Employment Benefits Due and Payable	Credit
★2216	Pension Benefits Due and Payable to Beneficiaries	Credit
★2217	Benefit Premiums Payable to Carriers	Credit
★2218	Life Insurance Benefits Due and Payable to Beneficiaries	Credit
★2220	Unfunded Leave	Credit

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Account Number	Account Title	Normal Balance
2000	<b>LIABILITIES</b> (continued)	
★2225	Unfunded FECA Liability	Credit
★2290	Other Unfunded Employment Related Liability	Credit
	<b>• UNEARNED REVENUE (ADVANCES)</b>	
2310	Advances from Others	Credit
2320	Deferred Credits	Credit
★2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections	Credit
	<b>• DEBT</b>	
2510	Principal Payable to Treasury	Credit
2520	Principal Payable to the Federal Financing Bank	Credit
2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net	Credit
2540	Participation Certificates	Credit
2590	Other Debt	Credit
	<b>• ACTUARIAL LIABILITIES</b>	
★2610	Actuarial Pension Liability	Credit
★2620	Actuarial Health Insurance Liability	Credit
★2630	Actuarial Life Insurance Liability	Credit
★2650	Actuarial FECA Liability	Credit
★2690	Other Actuarial Liabilities	Credit

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Account Number	Account Title	Normal Balance
<b>2000</b>	<b>LIABILITIES</b> (continued)	
	• <b>OTHER LIABILITIES</b>	
2910	Prior Liens Outstanding on Acquired Collateral	Credit
2920	Contingent Liabilities	Credit
2940	Capital Lease Liability	Credit
2950	Liability for Subsidy Related to Undisbursed Loans	Credit
2960	Accounts Payable Canceled	Credit
2970	Resources Payable to Treasury	Credit
★2980	Custodial Liability	Credit
2990	Other Liabilities	Credit
2995	Accrued Cleanup Cost	Credit
<b>3000</b>	<b>NET POSITION</b>	
3100	Unexpended Appropriations	Credit
3105	Appropriated Capital Funding Canceled Payables	Debit
3310	Cumulative Results of Operations	Either
3320	Reserved for FACTS Rounding Differences	N.A.



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Account Number	Account Title	Chart of Accounts	Normal Balance
<b>4000</b>	<b>BUDGETARY</b>		
		<b>• ANTICIPATED RESOURCES</b>	
4032	Anticipated Contract Authority		Debit
★4034	Anticipated Adjustments to Contract Authority		Either
4042	Estimated Borrowing Authority - Indefinite		Debit
4044	Anticipated Reductions to Borrowing Authority		Credit
★4047	Anticipated Transfers to Treasury		Credit
4060	Anticipated Collections from Non-Federal Sources		Debit
4070	Anticipated Collections from Federal Sources		Debit
		<b>• APPROPRIATIONS REALIZED</b>	
4111	Debt Liquidation Appropriations		Debit
4112	Deficiency Appropriations		Debit
★4114	Appropriated Trust or Special Fund Receipts		Debit
4115	Loan Subsidy Appropriation - Definite - Current		Debit
4116	Entitlement Loan Subsidy Appropriation - Indefinite		Debit
4117	Loan Administrative Expense Appropriation - Definite - Current		Debit
★4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent		Debit
4119	Other Appropriations Realized		Debit
4120	Appropriations Anticipated - Indefinite		Debit
4121	Loan Subsidy Appropriation - Indefinite - Current		Debit
★4125	Loan Modification Adjustment Transfer Appropriation		Debit

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Account Number	Account Title	Normal Balance
<b>4000</b>	<b>BUDGETARY</b> (continued)	
	• <b>CONTRACT AUTHORITY</b>	
4131	Current-Year Contract Authority Realized - Definite	Debit
4132	Current-Year Contract Authority Realized - Indefinite	Debit
★4133	Actual Adjustments to Contract Authority	Either
★4135	Contract Authority Liquidated	Credit
4138	Resources Realized from Contract Authority	Debit
4139	Contract Authority Carried Forward	Debit
	• <b>BORROWING AUTHORITY</b>	
4141	Current-Year Borrowing Authority Realized - Definite	Debit
4142	Current-Year Borrowing Authority Realized - Indefinite	Debit
★4143	Actual Reductions to Borrowing Authority	Credit
4145	Borrowing Authority Converted to Cash	Credit
★4147	Actual Transfers to Treasury	Credit
4148	Resources Realized from Borrowing Authority	Debit
4149	Borrowing Authority Carried Forward	Debit
	• <b>OTHER BUDGETARY RESOURCES</b>	
4150	Reappropriations	Debit
★4160	Anticipated Transfers - Current-Year Authority	Either
★4165	Anticipated Allocation Transfers of Current-Year Authority	Either
★4170	Transfers - Current-Year Authority	Either
★4175	Allocation Transfers of Current-Year Authority	Either
★4176	Allocation Transfer - Prior-Year Balances	Either

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Account Number	Account Title	Normal Balance
<b>4000</b>	<b>BUDGETARY</b> (continued)	
	• <b>OTHER BUDGETARY RESOURCES</b> (continued)	
★4180	Anticipated Transfers - Prior-Year Balances	Either
★4190	Transfers - Prior-Year Balances	Either
★4195	Transfer of Obligated Balances	Either
★4201	Total Actual Resources - Collected	Debit
4210	Anticipated Reimbursements and Other Income	Debit
4215	Anticipated Appropriation Trust Fund Expenditure Transfers	Debit
★4221	Unfilled Customer Orders Without Advance	Debit
★4222	Unfilled Customer Orders With Advance	Debit
4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Debit
★4251	Reimbursements and Other Income Earned - Receivable	Debit
4252	Reimbursements and Other Income Earned - Collected	Debit
4255	Appropriation Trust Fund Expenditure Transfers - Collected	Debit
4261	Actual Collection of Fees	Debit
4262	Actual Collection of Loan Principal	Debit
★4263	Actual Collection of Loan Interest	Debit
4264	Actual Collection of Rent	Debit
4265	Actual Collections from Sale of Foreclosed Property	Debit
4266	Other Actual Collections - Non-Federal	Debit
4271	Actual Program Fund Subsidy Collected - Definite - Current	Debit

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Account Number	Account Title	Normal Balance
<b>4000</b>	<b>BUDGETARY</b> (continued)	
	• <b>OTHER BUDGETARY RESOURCES</b> (continued)	
4272	Actual Program Fund Subsidy Collected - Indefinite – Permanent	Debit
4273	Interest Collected from Treasury	Debit
4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Debit
★4275	Actual Collections from Liquidating Fund	Debit
★4276	Actual Collections from Financing Fund	Debit
4277	Other Actual Collections - Federal	Debit
4281	Actual Program Fund Subsidy Receivable - Definite - Current	Debit
4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Debit
4283	Interest Receivable from Treasury	Debit
4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Debit
★4285	Receivable from the Liquidating Fund	Debit
★4286	Receivable from the Financing Fund	Debit
4287	Other Federal Receivables	Debit
	• <b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNOBLIGATED</b>	
4310	Anticipated Recoveries of Prior-Year Obligations	Debit
4350	Canceled Authority	Credit
★4391	Adjustments to Indefinite No-Year Authority	Either
4392	Rescissions - Current-Year	Credit
★4393	Rescissions - Prior-Year	Credit

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Account Number	Account Title	Normal Balance
<b>4000</b>	<b>BUDGETARY</b> (continued)	
	• <b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES – UNOBLIGATED</b> (continued)	
4395	Authority Unavailable Pursuant to Public Law – Temporary	Credit
★4396	Authority Permanently Not Available Pursuant to Public Law	Credit
4420	Unapportioned Authority - Pending Rescission	Credit
4430	Unapportioned Authority - OMB Deferral	Credit
★4450	Unapportioned Authority	Credit
★4510	Apportionments	Credit
4520	Reserved for Agency Use	N.A.
4530	Reserved for Agency Use	N.A.
4540	Internal Fund Distributions Issued	Credit
4550	Internal Fund Distributions Received	Debit
4560	Funds Available for Allotment	Credit
4570	Allotments Issued	Credit
4580	Allotments Received	Debit
★4590	Apportionments Unavailable - Anticipated Resources	Credit
★4610	Allotments - Realized Resources	Credit
★4620	Unobligated Funds Not Subject to Apportionment	Credit
4630	Funds Not Available for Commitment/Obligation	Credit
★4650	Allotments - Expired Authority	Credit
4700	Commitments	Credit

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Account Number	Account Title	Normal Balance
<b>4000</b>	<b>BUDGETARY (continued)</b>	
	<ul style="list-style-type: none"> <li>• <b>BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - UNEXPENDED OBLIGATIONS</b></li> </ul>	
★4801	Unexpended Obligations - Unpaid	Credit
★4802	Unexpended Obligations - Prepaid/Advanced	Credit
★4831	Undelivered Obligations, Transferred - Unpaid	Either
★4832	Unexpended Obligations, Transferred - Prepaid/Advanced	Either
★4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	Debit
★4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	Debit
★4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	Either
★4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	Credit

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Account Number	Account Title	Normal Balance
<b>4000 BUDGETARY (continued)</b>		
<b>• BUDGETARY ADJUSTMENTS AND STATUS OF RESOURCES - EXPENDED AUTHORITY</b>		
★4901	Expended Authority - Unpaid	Credit
★4902	Expended Authority - Paid	Credit
★4931	Expended Authority, Transferred - Unpaid	Either
★4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Debit
★4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected	Debit
★4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Credit
★4982	Upward Adjustments of Prior-Year Paid Expended Authority	Credit

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Account Number	Account Title	Normal Balance
<b>5000</b>	<b>REVENUE</b>	
5100	Revenue from Goods Sold	Credit
5109	Contra Revenue for Goods Sold	Debit
5200	Revenue from Services Provided	Credit
5209	Contra Revenue for Services Provided	Debit
5310	Interest Revenue	Credit
5319	Contra Revenue for Interest	Debit
★5320	Penalties, Fines and Administrative Fees Revenue	Credit
★5329	Contra Revenue for Penalties, Fines and Administrative Fees	Debit
5400	Benefit Program Revenue	Credit
5409	Contra Revenue for Benefit Program Revenue	Debit
5500	Insurance and Guarantee Premium Revenue	Credit
5509	Contra Revenue for Insurance and Guarantee Premium Revenue	Debit
5600	Donated Revenue - Financial Resources	Credit
5609	Contra Revenue for Donations - Financial Resources	Debit
5610	Donated Revenue - Nonfinancial Resources	Credit
5619	Contra Donated Revenue - Nonfinancial Resources	Debit
★5700	Expended Appropriations	Credit
★5720	Financing Sources Transferred In Without Reimbursement	Credit
★5730	Financing Sources Transferred Out Without Reimbursement	Debit
★5740	Appropriated Earmarked Receipts Transferred In	Credit
★5745	Appropriated Earmarked Receipts Transferred Out	Debit



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Account Number	Account Title	Chart of Accounts	Normal Balance
<b>5000</b>	<b>REVENUE</b> (continued)		
★5750	Expenditure Financing Sources - Transfers-In		Credit
★5755	Nonexpenditure Trust Fund Financing Sources - Transfers-In		Credit
★5760	Expenditure Financing Sources - Transfers-Out		Debit
★5765	Nonexpenditure Trust Fund Financing Sources - Transfers-Out		Debit
5780	Imputed Financing Sources		Credit
5790	Other Financing Sources		Either
5799	Adjustment of Appropriations Used		Debit
★5800	Tax Revenue Collected		Credit
★5801	Tax Revenue Accrual Adjustment		Credit
5809	Contra Revenue for Taxes		Debit
5890	Tax Revenue Refunds		Debit
5900	Other Revenue		Credit
5909	Contra Revenue for Other Revenue		Debit
★5990	Collections for Others		Debit
★5991	Accrued Collections for Others		Debit

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Account Number	Account Title	Normal Balance
<b>6000</b>	<b>EXPENSE</b>	
6100	Operating Expenses/Program Costs	Debit
6190	Contra Bad Debt Expense - Incurred for Others	Credit
6199	Adjustment to Subsidy Expense	Credit
6310	Interest Expenses on Borrowing from Treasury	Debit
6320	Interest Expenses on Securities	Debit
6330	Other Interest Expenses	Debit
★6400	Benefit Expense	Debit
6500	Cost of Goods Sold	Debit
6600	Applied Overhead	Credit
6710	Depreciation, Amortization and Depletion	Debit
6720	Bad Debt Expense	Debit
6730	Imputed Costs	Debit
6790	Other Expenses Not Requiring Budgetary Resources	Debit
6800	Future Funded Expenses	Debit
6900	Nonproduction Costs	Debit
	<b>• GAINS</b>	
★7110	Gains on Disposition of Assets	Credit
7190	Other Gains	Credit
	<b>• LOSSES</b>	
★7210	Losses on Disposition of Assets	Debit
7290	Other Losses	Debit

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Account Number	Account Title	Chart of Accounts	Normal Balance
• MISCELLANEOUS ITEMS			
7300	Extraordinary Items		Either
★7400	Prior Period Adjustments		Either
7500	Distribution of Income - Dividend		Debit
7600	Changes in Actuarial Liability		Either
<b>8000 MEMORANDUM</b>			
8010	Guaranteed Loan Level		Debit
8015	Guaranteed Loan Level - Unapportioned		Credit
8020	Guaranteed Loan Level - Apportioned		Credit
8025	Reserved for Agency Use		N.A.
8030	Reserved for Agency Use		N.A.
8035	Reserved for Agency Use		N.A.
8040	Guaranteed Loan Level - Used Authority		Credit
8045	Guaranteed Loan Level - Unused Authority		Credit
8050	Guaranteed Loan Principal Outstanding		Debit
8053	Guaranteed Loan New Disbursements by Lender		Credit
8056	Reserved for Agency Use		N.A.
8059	Reserved for Agency Use		N.A.
8062	Reserved for Agency Use		N.A.
8065	Guaranteed Loan Collections, Defaults and Adjustments		Credit
8068	Reserved for Agency Use		N.A.
8070	Guaranteed Loan Cumulative Disbursements by Lenders		Credit