

# Appendix M: U.S. Government Standard General Ledger Chart of Accounts

Account Number	Account Title	Type	Account Balance	Normal
1000	Assets		Summary	Debit
1010	Fund Balance with Treasury		Posting	Debit
1100	Cash		Summary	Debit
1110	Undeposited Collections		Posting	Debit
1120	Imprest Funds	Posting	Debit	
1190	Other Cash		Posting	Debit
1195	Other Monetary Assets		Posting	Debit
1200	Foreign Currency		Posting	Debit
1300	Receivables, Net		Summary	Debit
1310	Accounts Receivable		Posting	Debit
1319	Allowance for Loss on Accounts Receivable	Posting	Credit	
1330	Receivable for Allocation Transfers		Posting	Debit
1340	Interest Receivable		Posting	Debit
1349	Allowance for Loss on Interest Receivable		Posting	Credit
1350	Loans Receivable		Posting	Debit
1359	Allowance for Loss on Loans Receivable		Posting	Credit
1399	Allowance for Subsidy	Posting	Credit	
1400	Advances and Prepayments		Summary	Debit
1410	Advances to Others		Posting	Debit
1450	Prepayments		Posting	Debit
1500	Inventory and Related Property, Net		Summary	Debit
1510	Operating Materials and Supplies		Summary	Debit
1511	Operating Materials and Supplies Held for Use		Posting	Debit
1512	Operating Materials and Supplies Held in Reserve for Future Use	Posting	Debit	
1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete		Posting	Debit
1520	Inventory, Net		Summary	Debit
1521	Inventory Held for Sale		Posting	Debit
1522	Inventory Held in Reserve for Future Sale		Posting	Debit
1523	Inventory Held for Repair		Posting	Debit
1524	Inventory - Excess, Obsolete and Unserviceable		Posting	Debit
1529	Inventory - Allowance	Posting	Credit	
<b>1530</b>	<b>Seized Property - Monetary Instruments</b>		<b>Posting</b>	<b>Debit</b>
1540	Forfeited Property, Net		Summary	Debit
1541	Forfeited Property Held for Sale		Posting	Debit
1542	Forfeited Property Held for Donation or Use	Posting	Debit	
1549	Forfeited Property - Allowance		Posting	Credit
1550	Foreclosed Property, Net		Summary	Debit
1551	Foreclosed Property		Posting	Debit
1559	Foreclosed Property - Allowance		Posting	Credit

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Account Number	Account Title	Type	Account Balance	Normal
1560	Commodities, Net		Summary	Debit
1561	Commodities Held Under Price Support and	Posting	Debit	
1570	Stockpile Materials		Summary	Debit
1571	Stockpile Materials Held in Reserve	Posting	Debit	
1572	Stockpile Materials Held for Sale	Posting		Debit
1590	Other Related Property, Net		Summary	Debit
1591	Other Related Property		Posting	Debit
1599	Other Related Property - Allowance	Posting		Credit
1600	Investments, Net		Summary	Debit
1610	Securities (At Par)		Posting	Debit
1611	Securities - Unamortized Premium or Discount	Posting		Either
1690	Other Investments	Posting		Debit
<b>1700</b>	<b>General Property, Plant, and Equipment, Net</b>		<b>Summary</b>	<b>Debit</b>
<b>1710</b>	<b>Land, Net</b>		<b>Summary</b>	<b>Debit</b>
<b>1711</b>	<b>Land and Land Rights</b>		<b>Posting</b>	<b>Debit</b>
<b>1712</b>	<b>Improvements to Land</b>		<b>Posting</b>	<b>Debit</b>
<b>1719</b>	<b>Accumulated Depreciation on Improvements to Land</b>		<b>Posting</b>	<b>Credit</b>
1720	Construction in Progress		Posting	Debit
<b>1730</b>	<b>Buildings, Improvements, and Renovations</b>		<b>Posting</b>	<b>Debit</b>
<b>1739</b>	<b>Accumulated Depreciation on Buildings, Improvements, and Renov</b>		<b>Posting</b>	<b>Credit</b>
1740	Other Structures and Facilities	Posting		Debit
1749	Accumulated Depreciation on Other Structures and Facilities	Posting		Credit
<b>1750</b>	<b>Equipment</b>		<b>Posting</b>	<b>Debit</b>
1759	Accumulated Depreciation on Equipment		Posting	Credit
1810	Assets Under Capital Lease		Posting	Debit
1819	Accumulated Depreciation on Assets Under Capital Lease		Posting	Credit
1820	Leasehold Improvements		Posting	Debit
1829	Accumulated Amortization on Leasehold Improvements		Posting	Credit
<b>1830</b>	<b>Information Technology Software</b>		<b>Posting</b>	<b>Debit</b>
<b>1839</b>	<b>Accumulated Amortization on Information Technology Software</b>	<b>Posting</b>		<b>Credit</b>
1840	Other Natural Resources		Posting	Debit
1849	Allowance for Depletion		Posting	Credit
<b>1890</b>	<b>Other General Property, Plant, and Equipment</b>	<b>Posting</b>		<b>Debit</b>
1900	Other Assets, Net		Summary	Debit
1920	Unrequisitioned Authorized Appropriations	Posting		Debit
1921	Receivable from Appropriations		Posting	Debit
1922	Borrowings Receivable from Treasury	Posting		Debit
1990	Other Assets		Posting	Debit

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Account Number	Account Title	Type	Account Balance	Normal
2000	Liabilities		Summary	Credit
2100	Accrued Liabilities - Other		Summary	Credit
2110	Accounts Payable		Posting	Credit
2120	Disbursements in Transit		Posting	Credit
2130	Contract Holdbacks		Posting	Credit
2140	Accrued Interest Payable		Posting	Credit
2150	Liability for Allocation Transfers		Posting	Credit
2180	Loan Guarantee Liability		Posting	Credit
2190	Other Accrued Liabilities		Posting	Credit
2200	Accrued Liabilities - Payroll and Benefits		Summary	Credit
2210	Accrued Funded Payroll and Benefits	Posting	Credit	
2220	Accrued Unfunded Liabilities	Posting	Credit	
2300	Unearned Revenue (Advances)		Summary	Credit
2310	Advances from Others	Posting	Credit	
2320	Deferred Credits		Posting	Credit
2400	Liability for Deposit Funds and Suspense Accounts	Posting	Credit	
2500	Debt		Summary	Credit
2510	Principal Payable to Treasury	Posting	Credit	
2520	Borrowing from Federal Financing Bank		Posting	Credit
2530	Securities Issued by Federal Agencies under General and Special		Posting	Credit
2540	Participation Certificates		Posting	Credit
2590	Other Debt		Posting	Credit
2600	Actuarial Liabilities		Summary	Credit
2610	Retirement Plans		Posting	Credit
2620	Insurance Plans		Posting	Credit
<b>2690</b>	<b>Other Actuarial Liabilities</b>		<b>Posting</b>	<b>Credit</b>
2900	Other Liabilities		Summary	Credit
2910	Prior Liens Outstanding on Acquired Collateral		Posting	Credit
2920	Contingent Liabilities	Posting	Credit	
2930	Liability for Borrowings to be Received		Posting	Credit
2940	Capital Lease Liability	Posting	Credit	
2950	Liability for Subsidy Related to Undisbursed Loans	Posting	Credit	
2960	Accounts Payable Canceled		Posting	Credit
2970	Resources Payable to Treasury		Posting	Credit
<b>2980</b>	<b>Custodial Liability</b>		<b>Posting</b>	<b>Credit</b>
2990	Other Liabilities		Posting	Credit

2995 Accrued Cleanup Cost

Posting

Credit

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Account Number	Account Title	Account Type	Normal Balance
3000	Equity	Summary	Either
<b>3100</b>	<b>Unexpended Appropriations</b>	<b>Posting</b>	<b>Credit</b>
3105	Appropriated Capital Funding Canceled Payables	Posting	Debit
3310	Cumulative Results of Operations	Posting	Either
<b>3320</b>	<b>Reserved for FACTS Rounding Differences</b>	<b>Posting</b>	<b>N/A</b>

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Account Number	Account Title	Type	Account Balance	Normal
4000	Budgetary		Summary	Debit
4001	Anticipated Total Resources		Posting	Debit
4032	Anticipated Contract Authority	Posting	Debit	
4034	Anticipated Reductions to Contract Authority	Posting	Credit	
4042	Anticipated Borrowing Authority	Posting	Debit	
4044	Anticipated Reductions to Borrowing Authority	Posting	Credit	
4047	Anticipated Payments to Treasury	Posting	Credit	
4060	Anticipated Collections from Non-Federal Sources	Posting	Debit	
4070	Anticipated Collections from Federal Sources	Posting	Debit	
4110	Appropriations Realized		Summary	Debit
4111	Debt Liquidation Appropriations	Posting	Debit	
4112	Deficiency Appropriations	Posting	Debit	
4115	Loan Subsidy Appropriation - Definite - Current	Posting	Debit	
4116	Entitlement Loan Subsidy Appropriation - Indefinite	Posting	Debit	
4117	Loan Administrative Expense Appropriation - Definite - Current	Posting	Debit	
4118	Re-estimated Discretionary Loan Subsidy Appropriation- Indefinite	Posting	Debit	
4119	Other Appropriations Realized	Posting	Debit	
4120	Appropriations Anticipated - Indefinite	Posting	Debit	
4121	Loan Subsidy Appropriation - Indefinite - Current	Posting	Debit	
4130	Contract Authority		Summary	Debit
4131	Current-Year Contract Authority Realized - Definite	Posting	Debit	
4132	Current-Year Contract Authority Realized - Indefinite	Posting	Debit	
4133	Actual Reductions to Contract Authority	Posting	Credit	
4135	Contract Authority Converted to Cash	Posting	Credit	
4138	Resources Realized from Contract Authority	Posting	Debit	
4139	Contract Authority Carried Forward	Posting	Debit	
4140	Borrowing Authority		Summary	Debit
4141	Current-Year Borrowing Authority Realized - Definite	Posting	Debit	
4142	Current-Year Borrowing Authority Realized - Indefinite	Posting	Debit	
4143	Actual Reductions to Borrowing Authority	Posting	Credit	
4145	Borrowing Authority Converted to Cash	Posting	Credit	
4147	Actual Payments to Treasury	Posting	Credit	
4148	Resources Realized from Borrowing Authority	Posting	Debit	

<b>4149</b>	<b>Borrowing Authority Carried Forward</b>	<b>Posting</b>	<b>Debit</b>
4150	Reappropriations	Posting	Debit
4160	Anticipated Transfers - Current-Year Authority	Posting	Either
4165	Anticipated Allocation Transfers	Posting	Either
4170	Transfers - Current-Year Authority	Posting	Either
4175	Allocation Transfers	Posting	Either
4180	Anticipated Transfers - Prior-Year Authority	Posting	Either
4190	Transfers - Prior-Year Authority	Posting	Either

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Account Number	Account Title	Type	Account Balance	Normal
4201	Total Actual Resources - Collected	Posting		Debit
4210	Anticipated Reimbursements and Other Income	Posting		Debit
4215	Anticipated Trust Fund Expenditure Transfers	Posting	Debit	
4220	Unfilled Customer Orders	Posting		Debit
4225	Appropriation Trust Fund Expenditure Transfers -Receivable	Posting	Debit	
4250	Reimbursements and Other Income Earned	Summary		Debit
4251	Reimbursements and Other Income Earned - Receivable	Posting		Debit
4252	Reimbursements and Other Income Earned - Collected	Posting		Debit
4255	Appropriation Trust Fund Expenditure Transfers -Collected	Posting	Debit	
4261	Actual Collection of Fees	Posting		Debit
4262	Actual Collection of Loan Principal	Posting		Debit
4263	Actual Collection of Loan Interest	Posting		Debit
4264	Actual Collection of Rent	Posting		Debit
4265	Actual Collections from Sale of Foreclosed Property	Posting	Debit	
4266	Other Actual Collections - Non-Federal	Posting		Debit
4271	Actual Program Fund Subsidy Collected - Definite -Current	Posting	Debit	
4272	Actual Program Fund Subsidy Collected - Indefinite -Permanent	Posting		Debit
4273	Interest Collected from Treasury	Posting		Debit
4274	Actual Program Fund Subsidy Collected - Indefinite -Current	Posting	Debit	
4275	Actual Collections from Liquidating Fund	Posting		Debit
<b>4276</b>	<b>Actual Collections from Financing Fund</b>	<b>Posting</b>		<b>Debit</b>
4277	Other Actual Collections - Federal	Posting		Debit
4281	Actual Program Fund Subsidy Receivable - Definite -Current	Posting	Debit	
4282	Actual Program Fund Subsidy Receivable - Indefinite -Permanent	Posting	Debit	
4283	Interest Receivable from Treasury	Posting		Debit
4284	Actual Program Fund Subsidy Receivable - Indefinite -Current	Posting	Debit	
4285	Receivable from the Liquidating Fund	Posting	Debit	
<b>4286</b>	<b>Receivable from the Financing Fund</b>	<b>Posting</b>		<b>Debit</b>
4287	Other Federal Receivables	Posting		Debit
4310	Anticipated Recoveries of Prior-Year Obligations	Posting		Debit
<b>4350</b>	<b>Canceled Authority</b>	<b>Posting</b>		<b>Credit</b>

4390	Balance Available for Restoration, Writeoff and Withdrawal	Summary	Either
4391	Restorations, Writeoffs and Withdrawals	Posting	Either
4392	Rescissions - Current-Year	Posting	Credit
4393	Rescissions - Prior-Year	Posting	Credit
<b>4395</b>	<b>Authority Unavailable Pursuant to Public Law -Temporary</b>	<b>Posting</b>	<b>Credit</b>
4396	Authority Permanently not Available Pursuant to Public Law	Posting	Credit
4420	Unapportioned Authority - Pending Rescission	Posting	Credit
4430	Unapportioned Authority - OMB Deferral	Posting	Credit
4450	Unapportioned Authority - Available	Posting	Credit
4510	Apportionments	Posting	Credit

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Account Number	Account Title	Account Type	Normal Balance
4520	Reserved for Agency Use	Posting	N/A
4530	Reserved for Agency Use	Posting	N/A
4540	Reserved for Agency Use	Posting	N/A
4550	Reserved for Agency Use	Posting	N/A
4560	Reserved for Agency Use	Posting	N/A
4570	Reserved for Agency Use	Posting	N/A
4580	Reserved for Agency Use	Posting	N/A
4590	Apportionments - Unavailable	Posting	Credit
4610	Allotments - Realized Resources	Posting	Credit
4620	Other Funds Available for Commitment/Obligation	Posting	Credit
4630	Funds Not Available for Commitment/Obligation	Posting	Credit
4650	Allotments - Expired Authority	Posting	Credit
4700	Commitments	Posting	Credit
4800	Undelivered Orders	Summary	Credit
4801	Undelivered Orders - Unpaid	Posting	Credit
4802	Undelivered Orders - Paid	Posting	Credit
<b>4831</b>	<b>Undelivered Orders, Transferred - Unpaid</b>	<b>Posting</b>	<b>Either</b>
<b>4832</b>	<b>Undelivered Orders, Transferred - Paid</b>	<b>Posting</b>	<b>Either</b>
<b>4870</b>	<b>Downward Adjustments of Prior-Year Undelivered Orders</b>	<b>Summary</b>	<b>Debit</b>
<b>4871</b>	<b>Downward Adjustments of Prior-Year Unpaid Undelivered Orders</b>	<b>Posting</b>	<b>Debit</b>
<b>4872</b>	<b>Downward Adjustments of Prior-Year Paid Undelivered Orders</b>	<b>Posting</b>	<b>Debit</b>
<b>4880</b>	<b>Upward Adjustments of Prior-Year Undelivered Orders</b>	<b>Summary</b>	<b>Credit</b>
<b>4881</b>	<b>Upward Adjustments of Prior-Year Unpaid Undelivered Orders</b>	<b>Posting</b>	<b>Credit</b>
<b>4882</b>	<b>Upward Adjustments of Prior-Year Paid Undelivered Orders</b>	<b>Posting</b>	<b>Credit</b>
4900	Expended Authority	Summary	Credit
4901	Expended Authority - Unpaid	Posting	Credit
4902	Expended Authority - Paid	Posting	Credit
<b>4970</b>	<b>Downward Adjustments of Prior-Year Expended Authority</b>	<b>Summary</b>	<b>Debit</b>
<b>4971</b>	<b>Downward Adjustments of Prior-Year Unpaid Expended Authority</b>	<b>Posting</b>	<b>Debit</b>

<b>4972</b>	<b>Downward Adjustments of Prior-Year Paid Expended Authority</b>	<b>Posting</b>	<b>Debit</b>
<b>4980</b>	<b>Upward Adjustments of Prior-Year Expended Authority</b>	<b>Summary</b>	<b>Credit</b>
<b>4981</b>	<b>Upward Adjustments of Prior-Year Unpaid Expended Authority</b>	<b>Posting</b>	<b>Credit</b>
<b>4982</b>	<b>Upward Adjustments of Prior-Year Paid Expended Authority</b>	<b>Posting</b>	<b>Credit</b>

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Account Number	Account Title	Account Type	Normal Balance
5000	Revenues and Financing Sources	Summary	Credit
5100	Revenue from Goods Sold	Posting	Credit
<b>5109</b>	<b>Contra Revenue for Goods Sold</b>	<b>Posting</b>	<b>Debit</b>
5200	Revenue from Services Provided	Posting	Credit
<b>5209</b>	<b>Contra Revenue for Services Provided</b>	<b>Posting</b>	<b>Debit</b>
<b>5310</b>	<b>Interest Revenue</b>	<b>Posting</b>	<b>Credit</b>
<b>5319</b>	<b>Contra Revenue for Interest</b>	<b>Posting</b>	<b>Debit</b>
<b>5320</b>	<b>Penalties and Fines Revenue</b>	<b>Posting</b>	<b>Credit</b>
<b>5329</b>	<b>Contra Revenue for Penalties and Fines</b>	<b>Posting</b>	<b>Debit</b>
5400	Benefit Program Revenue	Posting	Credit
<b>5409</b>	<b>Contra Revenue for Benefit Program Revenue</b>	<b>Posting</b>	<b>Debit</b>
5500	Insurance and Guarantee Premium Revenue	Posting	Credit
<b>5509</b>	<b>Contra Revenue for Insurance and Guarantee Premium Revenue</b>	<b>Posting</b>	<b>Debit</b>
5600	Donated Revenue	Posting	Credit
<b>5609</b>	<b>Contra Revenue for Donations</b>	<b>Posting</b>	<b>Debit</b>
<b>5700</b>	<b>Appropriations Used</b>	<b>Posting</b>	<b>Credit</b>
<b>5720</b>	<b>Financing Sources Transferred In Without Reimbursement</b>	<b>Posting</b>	<b>Credit</b>
<b>5730</b>	<b>Financing Sources Transferred Out Without Reimbursement</b>	<b>Posting</b>	<b>Debit</b>
<b>5780</b>	<b>Imputed Financing Sources</b>	<b>Posting</b>	<b>Credit</b>
5790	Other Financing Sources	Posting	Either
5799	Adjustment of Appropriated Capital Used	Posting	Debit
5800	Tax Revenues	Posting	Credit
<b>5809</b>	<b>Contra Revenue for Taxes</b>	<b>Posting</b>	<b>Debit</b>
<b>5890</b>	<b>Tax Revenue Refunds</b>	<b>Posting</b>	<b>Debit</b>
5900	Other Revenue	Posting	Credit
<b>5909</b>	<b>Contra Revenue for Other Revenue</b>	<b>Posting</b>	<b>Debit</b>
<b>5990</b>	<b>Collections for Others</b>	<b>Posting</b>	<b>Debit</b>

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Account Number	Account Title	Type	Account Balance	Normal
6000	Expense		Summary	Debit
6100	Operating/Program Expenses	Posting	Debit	
6190	Contra Bad Debts Expense - Incurred for Others	Posting		Credit
<b>6199</b>	<b>Adjustment to Subsidy Expense</b>		<b>Posting</b>	<b>Credit</b>
6300	Interest Expenses		Summary	Debit
6310	Interest Expenses on Borrowing from Treasury	Posting	Debit	
6320	Interest Expenses on Securities	Posting		Debit
6330	Other Interest Expenses	Posting		Debit
6400	Benefit Program Expenses	Posting		Debit
<b>6500</b>	<b>Cost of Goods or Services Sold</b>		<b>Posting</b>	<b>Debit</b>
6600	Applied Overhead	Posting		Credit
6900	Other Expenses	Posting		Debit

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Account Number	Account Title	Type	Account Balance	Normal
7100	Gains		Summary	Credit
7110	Gains on Disposition of Assets	Posting	Credit	
7190	Other Gains	Posting		Credit
7200	Losses	Summary	Debit	
7210	Losses on Disposition of Assets	Posting		Debit
7290	Other Losses	Posting		Debit
7300	Extraordinary Items	Posting		Either
7400	Prior Period Adjustments	Posting		Either
7500	Distribution of Income - Dividend	Posting		Debit
7600	Changes in Actuarial Liability	Posting	Either	

## U.S. Government Standard General Ledger Chart of Accounts

Account Number	Account Title	Account Type	Normal Balance
8000	Memorandum	Summary	Either
8010	Guaranteed Loan Level (GLL)	Posting	Debit
8015	Guaranteed Loan Level - Unapportioned	Posting	Credit
8020	Guaranteed Loan Level - Apportioned	Posting	Credit
8025	Guaranteed Loan Level - Allotted and Available to Lenders	Posting	Credit
8030	Guaranteed Loan Level - Administrative Commitments Prior to Signing	Posting	Credit
8035	Guaranteed Loan Level - Contract Signed - Undisbursed by Lenders	Posting	Credit
8040	Guaranteed Loan Level - Disbursed by Lenders	Posting	Credit
8045	Guaranteed Loan Level - Unused Authority	Posting	Credit
8050	Guaranteed Loan (GL) Principal Outstanding	Posting	Credit
8053	Guaranteed Loan New Disbursements by Lender	Posting	Credit
8056	Guaranteed Loan Repayments and Prepayments	Posting	Debit
8059	Guaranteed Loan Default - Loan Acquired	Posting	Debit
8062	Guaranteed Loan Default - Property Acquired	Posting	Debit
8065	Guaranteed Loan Default - Claim Payment Only	Posting	Debit
8068	Guaranteed Loan Adjustments	Posting	Either
8070	Guaranteed Loan Principal to be Collected	Posting	Debit