

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
<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 Transfers of Currently Invested Balances	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
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
<b>1514</b>	<b>Operating Materials and Supplies Held for Repair</b>	<b>Debit</b>
<b>1519</b>	<b>Operating Materials and Supplies – Allowance</b>	<b>Credit</b>

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<b>1000</b>	<b>ASSETS (continued)</b>	
	<b>INVESTMENTS (continued)</b>	
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
<b>1618</b>	<b>Market Adjustment – Investments</b>	<b>Either</b>
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
<b>1630</b>	<b>Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt</b>	<b>Debit</b>
<b>1631</b>	<b>Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt</b>	<b>Credit</b>
<b>1633</b>	<b>Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt</b>	<b>Debit</b>
<b>1638</b>	<b>Market Adjustment – Investments in U.S. Treasury Zero Coupon Bonds</b>	<b>Either</b>
<b>1639</b>	<b>Contra Market Adjustment – Investments in U.S. Treasury Zero Coupon Bonds</b>	<b>Either</b>
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
<b>1720</b>	<b>Construction-in-Progress</b>	<b>Debit</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

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<b>1000</b>	<b>ASSETS (continued)</b>	
	<b>GENERAL PROPERTY, PLANT AND EQUIPMENT (continued)</b>	
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	Internal-Use Software	Debit
1832	Internal-Use Software in Development	Debit
1839	Accumulated Amortization on Internal-Use 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	Debit
<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	Payable for Transfers of Currently Invested Balances	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