

MFCS - Exhibit B - DRAFT

		DON - USSGL Implementation														
System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federa	Exchange/Non-Exchange	Funded/Unfun dec	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capita	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
1010.0000	FUND BALANCE WITH TREASURY	1010	Fund Balance With Treasury	F												
1010.1000	FBWT-COLLECTIONS	1010	Fund Balance With Treasury - Operating - Collections	F							O			Collection		
1010.1100	FBWT-COLLECTIONS-ACTIVITY OPERATIONS	1010	Fund Balance With Treasury - Operating - Collections	F							O			Collection	Activity Operations	
1010.1110	FBWT-CAP. SURCHARGE	1010	Fund Balance With Treasury - Operating - Collections	F							O			Collection	Cap. Surcharge	
1010.1120	FBWT-OTHER DEPRECIATION	1010	Fund Balance With Treasury - Operating - Collections	F							O			Collection	Other Depreciation	
1010.1130	FBWT-CASH SURCHARGES	1010	Fund Balance With Treasury - Operating - Collections	F							O			Collection	Cash Surcharge	
1010.1140	FBWT-CASH SURCHARGES-UNDISTRIBUTED	1010	Fund Balance With Treasury - Undistributed - Collections	F											Undistributed Collections	
1010.1200	FBWT -COLLECTIONS-CAPITAL	1010	Fund Balance With Treasury - Capital Program - Collections	F							CP			Collection		
1010.2000	FBWT-DISBURSEMENTS	1010	Fund Balance With Treasury - Operating - Disbursements	F							O			Disbursements		
1010.2100	FBWT-DISBURSEMENTS-OPERATIONS	1010	Fund Balance With Treasury - Operating - Disbursements	F							O			Disbursements	Operations	
1010.2110	FBWT-DISBURSEMENTS-CAPITAL PROGRAM	1010	Fund Balance With Treasury - Capital Program - Disbursements	F							CP			Disbursements		
1010.2130	FBWT-DISBURSEMENTS-UNDISTRIBUTED	1010	Fund Balance With Treasury - Undistributed - Disbursements	F											Undistributed Disbursements	
1010.2200	FBWT-DISBURSEMENTS (UNMATCHED)	1010	Fund Balance With Treasury - Undistributed - Disbursements	F											Undistributed Disbursements	Unmatched
1010.2400	FBWT-DISBURSEMENTS-UNDIST-NWCF	1010	Fund Balance With Treasury - Undistributed - Disbursements	F											Undistributed Disbursements	Undistributed - NWCF
1010.3000	FBWT-FUNDS WITH TREASURY	1010	Fund Balance With Treasury - Operation	F							O					
1010.3100	FBWT-FUNDS WITH TREASURY-COLLECTIONS	1010	Fund Balance With Treasury - Operating - Collections	F							O			Collection		
1010.3200	FBWT-FUNDS WITH TREASURY-DISBURSEMENTS	1010	Fund Balance With Treasury - Operating - Disbursements	F							O			Disbursements		

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
1010.3300	FBWT-FUNDS WITH TREASURY-TRANSFERS	1010	Fund Balance With Treasury - Operating - Transfer	F							O				Transfers	
1010.3310	FBWT-FUNDS WITH TREASURY-JLSC TRANSFERS	1010	Fund Balance With Treasury - Operating - Transfer	F							O				Transfers	JLSC Transfer
1010.3320	FBWT-FUNDS WITH TREASURY-NON-EXPENDITURE TRANSFERS	1010	Fund Balance With Treasury - Capital Program - Transfers	F							CP				Transfers	Non Expenditure Transfers
1010.3330	FBWT-FUNDS WITH TREASURY-CONSUMABLE ITEM TRANSFER	1010	Fund Balance With Treasury - Operating - Transfer	F							O				Transfers	Consumable Item
1010.3340	FBWT-FUNDS WITH TREASURY-CIT-AUG 2000	1010	Fund Balance With Treasury - Operating - Transfer	F							O				Transfers	CIT - Aug 2000
1010.3500	FBWT-FIELD ACTIVITY LEVEL	1010	Fund Balance With Treasury - Operation	F							O					Field Activity Level
1010.3600	FBWT-FUNDS WITH TREASURY-CAPITAL PROG	1010	Fund Balance With Treasury - Capital Program	F							CP					
1010.3700	FBWT-1997 AND PRIOR-NIF/DISA	1010	Fund Balance With Treasury - Operation	F							O					1997 and Prior - NIF/DISA
1310.0000	ACCOUNTS RECEIVABLE	1310	Accounts Receivable													
1310.1000	A/R-GOVERNMENT-CURRENT	1310	Accounts Receivable - Government - Billed	F						C		B				
1310.1100	A/R-GOVERNMENT-CURRENT	1310	Accounts Receivable - Government - Billed	F						C		B				Regular
1310.1200	A/R-GOVERNMENT-CURRENT-OTHER	1310	Accounts Receivable - Government - Billed	F						C		B				Other
1310.2000	A/R-GOVERNMENT-NON-CURRENT	1310	Accounts Receivable - Government - Unbilled	F						NC		UB				
1310.3000	A/R-PUBLIC-CURRENT	1310	Accounts Receivable - Public - Billed	NF						C		B				
1310.3100	A/R-PUBLIC-CURRENT-REG	1310	Accounts Receivable - Public - Billed	NF						C		B				Regular
1310.3200	A/R-PUBLIC-CURRENT-OTHER	1310	Accounts Receivable - Public - Billed	NF						C		B				Other
1310.3300	A/R-UNUSED CARRIER TICKETS	1310	Accounts Receivable - Public - Billed	NF						C		B				Unused Carrier Tickets
1310.3400	A/R-NON APPROPRIATED FUNDS	1310	Accounts Receivable - Public - Billed	NF						C		B				Non Appropriated Funds
1310.3500	A/R-EMPLOYEES	1310	Accounts Receivable - Public - Billed	NF						C		B				Employees
1310.3600	A/R-MISCELLANEOUS	1310	Accounts Receivable - Public - Billed	NF						C		B				Miscellaneous
1310.4000	A/R-PUBLIC-NON-CURRENT	1310	Accounts Receivable - Public - Unbilled	NF						NC		UB				

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
1310.5000	A/R-REFUNDS RECEIVABLE-GOVERNMENT	1310	Accounts Receivable - Government - Billed	F						C		B				Refund
1310.6000	A/R-REFUNDS RECEIVABLE-PUBLIC	1310	Accounts Receivable - Public - Billed	NF						C		B				Refund
1310.7000	A/R-UNDISTRIBUTED COLLECTIONS	1310	Accounts Receivable - Government - Billed	F						C		B				Undistributed Collections
1310.7100	A/R-UNDISTRIBUTED COLLECTIONS-GOVT.	1310	Accounts Receivable - Government - Billed	F						C		B				Government
1310.7200	A/R-UNDISTRIBUTED COLLECTIONS-UNMATCHED	1310	Accounts Receivable - Government - Billed	F						C		B				Undistributed Collections - Unmatched
1310.7300	A/R-UNDISTRIBUTED COLLECTIONS-PUBLIC	1310	Accounts Receivable - Public - Billed	NF						C		B				Undistributed Collections
1310.7400	A/R-UNDISTRIBUTED COLLECTIONS-BUSINESS LEVEL	1310	Accounts Receivable - Public - Billed	NF						C		B				Undistributed Collections - Business level
1310.7500	A/R-UNDISTRIBUTED COLLECTIONS	1310	Accounts Receivable - Government - Billed	F						C		B				Undistributed Collections - Other
1310.8000	A/R-ACTIVITY UNMATCHED	1310	Accounts Receivable - Government - Billed	F						C		B				Activity unmatched
1310.9100	A/R-COST OVERRUNS-GOVERNMENT	1310	Accounts Receivable - Government - Billed	F						C		B				Cost Overruns
1310.9200	A/R-COST OVERRUNS-PUBLIC	1310	Accounts Receivable - Public - Billed	NF						C		B				Cost overruns
1310.9300	A/R-UNFUNDED COMMANDERS ORDERS	1310	Accounts Receivable - Government - Billed	F						C		B				Unfunded Commanders orders
1319.0000	ALLOWANCE FOR LOSS ON ACCOUNTS RECEIVABLE	1319	Allowance for Loss on Accounts Receivable													
1340.0000	INTEREST RECEIVABLE	1340	Interest Receivable													
1410.0000	ADVANCES TO OTHERS	1410	Advances To Others													
1410.1000	ADVANCES TO OTHERS-TRAVEL	1410	Advances to Others - Public	NF												Travel
1410.2000	ADV. TO OTHERS-CONT. AND SUPPLIERS	1410	Advances to Others - Public	NF												Cont. & Suppliers
1410.3000	ADVANCES TO OTHERS-PUBLIC	1410	Advances to Others - Public	NF												
1410.4000	ADVANCES TO OTHERS-GOVERNMENT	1410	Advances to Others - Government	F												

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
1410.4100	ADVANCES TO OTHERS-GOVERNMENT AGENCIES	1410	Advances to Others - Government	F												Government Agencies
1410.4200	ADVANCES TO OTHERS-LOANS	1410	Advances to Others - Government	F												Loans
1450.0000	PREPAYMENTS	1450	Prepayments													
1450.1000	PREPAYMENTS-PREPAID EXPENSES	1450	Prepayments - Government	F												
1450.1100	DEFERRED CHARGES-MISCELLANEOUS	1450	Prepayments - Government	F												Miscellaneous
1450.1200	DEFERRED CHARGES-MGMT SYSTEMS	1450	Prepayments - Government	F												Management Systems
1450.1300	DEFERRED CHARGES-LEAVE LIABILITY	1450	Prepayments - Government	F												Leave Liability
1450.1400	DEFERRED CHARGES-LEASE PURCHASES	1450	Prepayments - Government	F												Lease Purchases
1450.1500	DEFERRED CHARGES-MRP&R	1450	Prepayments - Government	F												MRP&R
1450.2000	PREPAYMENTS-PROGRESS PAYMENTS MADE TO OTHERS	1450	Prepayments - Public	NF												Progress Payments
1511.0000	OM&S HELD FOR USE	1511	Operating Materials and Supplies Held for Use													
1511.1000	OM&S-ACTIVE	1511	Operating Materials and Supplies Held for Use	NF												Active
1511.2000	OM&S-INSURANCE	1511	Operating Materials and Supplies Held for Use	NF												Insurance
1511.3000	OM&S-NIF FURNISHED MATERIAL	1511	Operating Materials and Supplies Held for Use	NF												NIF Furnished Material
1511.4000	ALLOWANCE FOR LOSS ON OM&S ACTIVE	1511	Operating Materials and Supplies Held for Use	NF												Allowance for Loss - Active
1511.5000	ALLOWANCE FOR LOSS ON OM&S DIRECT MATERIAL	1511	Operating Materials and Supplies Held for Use	NF												Allowance for Loss - Direct Material
1511.6000	OM&S-EN ROUTE	1511	Operating Materials and Supplies Held for Use	NF												EN Route
1511.7000	OM&S-UNMATCHED	1511	Operating Materials and Supplies Held for Use	NF												Unmatched
1511.8000	OM&S-MIT	1511	Operating Materials and Supplies Held for Use	NF												MIT
1511.9000	OM&S-DIRECT MATERIAL	1511	Operating Materials and Supplies Held for Use	NF												Direct Material

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
1512.0000	OM&S RESERVED FOR FUTURE USE	1512	Operating Materials and Supplies Held in Reserve for Future Use													
1512.1000	OM&S HELD FOR FUTURE USE	1512	Operating Materials and Supplies Held in Reserve for Future Use	NF												
1512.2000	OM&S UNASSIGNED DIRECT MATERIAL INVENTORY	1512	Operating Materials and Supplies Held in Reserve for Future Use	NF												Direct Material Inventory
1521.0000	INVENTORY PURCHASED FOR RESALE	1521	Inventory Purchased for Resale													
1521.1000	INVENTORY IN TRANSIT FROM PROCUREMENT	1521	Inventory Purchased for Resale	NF												In Transit from Procurement
1521.1200	INVENTORY IN TRANSIT FROM PROCUREMENT-EN ROUTE	1521	Inventory Purchased for Resale	NF												Transit from Procurement - EN Route
1521.2000	INVENTORY IN TRANSIT FROM DOD ENTITIES	1521	Inventory Purchased for Resale	NF												In Transit from DOD Entities
1521.2100	INV. IN TRANSIT BTWN STORAGE LOCATIONS FOR STOCK	1521	Inventory Purchased for Resale	NF												In Transit between storage locations for stock
1521.2300	STOCK IN TRANSIT (ICP ONLY)	1521	Inventory Purchased for Resale	NF												Stock in Transit (ICP)
1521.2400	STOCK IN TRANSIT (STOCK POINTS ONLY)	1521	Inventory Purchased for Resale	NF												Stock in Transit (Stock Points)
1521.2500	STOCK IN TRANSIT UNRECONCILED RECEIPTS (ICP ONLY)	1521	Inventory Purchased for Resale	NF												Stock in Transit Unreconciled (ICP)
1521.2600	INV IN TRANSIT BTWN STORAGE LOCATIONS FOR UNREC RECS	1521	Inventory Purchased for Resale	NF												Inv In Transit between storage locations for unrec recs
1521.2700	INV IN TRANSIT BTWN STORAGE LOC-SITE INV	1521	Inventory Purchased for Resale	NF												Inv In Transit between storage locations -site inv
1521.2800	RECEIPTS IN PROCESS	1521	Inventory Purchased for Resale	NF												Receipts in Process
1521.3000	INV HELD FOR SALE-ON HAND	1521	Inventory Purchased for Resale	NF												On hand
1521.3100	INV FOR AGENCY OPERATIONS-SUPPLIES & MATERIALS	1521	Inventory Purchased for Resale	NF												Supplies & Materials
1521.3200	INV FOR AGENCY OPS-MATERIAL ISSUES UNSHIPED	1521	Inventory Purchased for Resale	NF												Material issues unshipped
1521.3300	INVENTORY PURCHASED FOR RESALE-INV FOR AGY OPS-INV COSIGNED	1521	Inventory Purchased for Resale	NF												Inv cosigned

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
1521.3400	INVENTORY PURCHASED FOR RESALE-INV FOR AGY OPS-UNRECON BAL	1521	Inventory Purchased for Resale	NF												Unreconciled bal
1521.3500	INVENTORY FOR AGENCY OPS-UNRECONCILED DUE QTY.	1521	Inventory Purchased for Resale	NF												Unreconciled Due Qty
1521.3600	OTHER INVENTORY	1521	Inventory Purchased for Resale	NF												Other
1521.3610	OTHER INV-PROP RETURNED TO GOVT FOR CREDIT	1521	Inventory Purchased for Resale	NF												Returned to Govt for credit
1521.3620	OTHER INV-PROP RETURNED TO SUPPLIERS FOR CREDIT	1521	Inventory Purchased for Resale	NF												Returned to supplier for credit
1521.3700	PROPERTY CLEARING ACCOUNT	1521	Inventory Purchased for Resale	NF												Property clearing account
1521.3800	AUDIT SUSPENSE	1521	Inventory Purchased for Resale	NF												Audit suspense
1522.0000	INVENTORY HELD IN RESERVE FOR FUTURE SALE	1522	Inventory Held in Reserve for Future Sale													
1523.0000	INVENTORY HELD FOR REPAIR	1523	Inventory Held for Repair													
1523.1000	INVENTORY IN TRANSIT FROM CUSTOMERS	1523	Inventory Held for Repair	NF												In transit from customers
1523.1100	IN TRANSIT INVENTORY ADJUSTMENT-DLR GAIN	1523	Inventory Held for Repair	NF												Inventory adjustment - DLR Gain
1523.1200	IN TRANSIT-DLR RETURN OF ADVANCE CREDIT	1523	Inventory Held for Repair	NF												DLR return of advance credit
1523.1300	IN TRANSIT-DLR NON RETURN OF ADVANCE CREDIT	1523	Inventory Held for Repair	NF												DLR non-return of advance credit
1523.1400	IN TRANSIT-DLR ADVANCE CREDIT GIVEN	1523	Inventory Held for Repair	NF												DLR Advance Credit given
1523.2000	INVENTORY HELD FOR REPAIR-WORK IN PROCESS	1523	Inventory Held for Repair	NF												Work In Process
1523.2100	INVENTORY HELD FOR REPAIR-IN HOUSE	1523	Inventory Held for Repair	NF												In House
1523.2200	INVENTORY HELD FOR REPAIR-CONTRACTOR	1523	Inventory Held for Repair	NF												Contractor
1523.2300	INVENTORY HELD FOR REPAIR-IN HOUSE-OTHER GOVT	1523	Inventory Held for Repair	NF												In House - Other Govt

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
1523.2400	INVENTORY HELD FOR REPAIR-GOVT FURNISHED MATERIAL	1523	Inventory Held for Repair	NF												Govt Furnished Material
1523.2410	INVENTORY HELD FOR REPAIR-GFM-FOR USE IN REPAIR	1523	Inventory Held for Repair	NF												GFM for use in repair
1523.2420	INVENTORY HELD FOR REPAIR-GFM-FOR REPAIR & RETURN	1523	Inventory Held for Repair	NF												GFM for repair & return
1523.2500	INVENTORY HELD FOR REPAIR-ACTIVITY RETENTION	1523	Inventory Held for Repair	NF												Activity retention
1524.0000	INVENTORY-EXCESS OBSOLETE & UNSERVICEABLE	1524	Inventory - Excess, Obsolete and Unserviceable													
1526.0000	INVENTORY-WORK IN PROCESS	1526	Inventory - Work in Process													
1526.3000	INVENTORY-WIP-IN HOUSE-OTHER GOVT	1526	Inventory - Work in Process	NF												In House - Other Govt
1526.6000	INVENTORY-WIP-IN-HOUSE	1526	Inventory - Work in Process	NF												In House
1526.7000	INVENTORY-WIP-CONTRACTOR	1526	Inventory - Work in Process	NF												Contractor
1526.8000	INVENTORY-WIP-ACTIVITY RETENTION	1526	Inventory - Work in Process	NF												Activity retention
1526.9000	INVENTORY-WORK IN PROCESS-UNALLOCATED-COSTS UNMATCHED	1526	Inventory - Work in Process	NF												Unallocated - costs unmatched
1529.0000	INVENTORY-ALLOWANCE	1529	Inventory - Allowance													
1529.1000	INVENTORY FOR HOLDING GAIN/LOSS-INV HELD FOR SALE	1529	Inventory - Allowance - Purchased for Resale	NF											Purchased for Resale	
1529.2000	ALLOW FOR HOLD GAIN/LOSS-INV HELD IN RESERVE-FOR FUTURE SALE	1529	Inventory - Allowance - Held in Reserve for Future Use	NF											Held in Reserve for Future Use	
1529.3000	ALLOWANCE FOR REPAIRS	1529	Inventory - Allowance - Held for Repair	NF											Held for Repair	
1529.3100	ESTIMATED REPAIR COSTS	1529	Inventory - Allowance - Held for Repair	NF											Held for Repair	Estimated repair costs
1529.3200	ALLOWANCE FOR SURCHARGE	1529	Inventory - Allowance - Held for Repair	NF											Held for Repair	Surcharge
1529.3300	ALLOWANCE FOR SURCHARGE/ESTIMATED REPAIR COST PY	1529	Inventory - Allowance - Held for Repair	NF											Held for Repair	Estimated repair costs PY

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
1711.0000	LAND AND LAND RIGHTS	1711	Land and Land Rights													
1711.1000	LAND	1711	Land and Land Rights		NF											
1720.0000	CONSTRUCTION IN PROGRESS	1720	Construction In Progress													
1720.1000	CIP-ASSETS UNDER DEVELOPMENT	1720	Construction In Progress		NF											Assets under development
1720.1100	CIP-CONTRIBUTED FIXED ASSETS	1720	Construction In Progress		NF											Contributed fixed assets
1720.1200	CIP-EQUIPMENT	1720	Construction In Progress		NF											Equipment
1720.1300	CIP-SOFTWARE	1720	Construction In Progress		NF											Software
1720.1400	CIP-MINOR CONSTRUCTION	1720	Construction In Progress		NF											Minor Construction
1720.1500	CIP-MANAGEMENT IMPROVEMENT	1720	Construction In Progress		NF											Management Improvement
1730.0000	BUILDINGS	1730	Buildings, Improvements, and Renovations													
1739.0000	ACCUM DEPR-ON BUILDINGS, IMPROVEMENTS & RENOVATIONS	1739	Accumulated Depreciation on Bldgs, Improvements and Renovations													
1740.0000	OTHER STRUCTURES AND FACILITIES	1740	Other Structures and Facilities													
1749.0000	ACCUM DEPREC ON OTHER STRUCTURES AND FACILITIES	1749	Accumulated Depreciation on Other Structures and Facilities													
1750.0000	EQUIPMENT	1750	Equipment													
1750.1000	EQUIPMENT-OTHER THAN ADPE	1750	Equipment		NF											Other than ADPE

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
1750.2000	EQUIPMENT-PLANT EQUIPMENT	1750	Equipment	NF												Plant Equipment
1750.3000	EQUIPMENT-OTHER CAPITAL	1750	Equipment	NF												Other Capital Equipment
1750.4000	EQUIPMENT-PRODUCTION	1750	Equipment	NF												Production
1750.5000	EQUIPMENT-MILITARY	1750	Equipment	NF												Military
1750.6000	EQUIPMENT-NON-MILITARY EQUIPMENT NOT IN USE	1750	Equipment	NF												Non Military Equipment not in use
1750.7000	EQUIPMENT-EQUIPMENT IN USE	1750	Equipment	NF												Equipment in use
1759.0000	ACCUMULATED DEPRECIATION ON EQUIPMENT	1759	Accumulated Depreciation on Equipment													
1759.1000	ACCUMULATED DEPRECIATION ON EQUIPMENT OTHER THAN ADPE	1759	Accumulated Depreciation on Equipment	NF												Other than ADPE
1759.2000	ACCUMULATED DEPRECIATION ON PLANT EQUIPMENT	1759	Accumulated Depreciation on Equipment	NF												Plant Equipment
1759.3000	ACCUM DEPRECIATION ON OTHER CAPITAL EQUIPMENT	1759	Accumulated Depreciation on Equipment	NF												Other Capital Equipment
1759.4000	ACCUMULATED DEPRECIATION ON MILITARY EQUIPMENT	1759	Accumulated Depreciation on Equipment	NF												Military Equipment
1759.5000	ACCUMULATED DEPRECIATION ON PRODUCTION EQUIPMENT	1759	Accumulated Depreciation on Equipment	NF												Production equipment
1759.6000	ACCUMULATED DEPRECIATION ON PRODUCTION EQUIPMENT	1759	Accumulated Depreciation on Equipment	NF												Production equipment - Other
1810.0000	ASSETS UNDER CAPITAL LEASE	1810	Assets Under Capital Lease													Capital Lease
1819.0000	ACCUMULATED DEPRECIATION ON ASSETS UNDER CAPITAL LEASE	1819	Accumulated Depreciation on Assets Under Capital Lease													
1820.0000	LEASEHOLD IMPROVEMENTS	1820	Leasehold Improvements													

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATP	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
1829.0000	ACCUMULATED AMORTIZATION ON LEASEHOLD IMPROVEMENTS	1829	Accumulated Amortization on Leasehold Improvements													
1830.0000	INFORMATION TECHNOLOGY SOFTWARE	1830	Internal Use Software													
1830.1000	INFORMATION TECHNOLOGY SOFTWARE	1830	Internal Use Software		NF											
1839.0000	ACCUM AMORT ON INFORMATION TECHNOLOGY SOFTWARE	1839	Accumulated Amortization on Internal Use Software													
1890.0000	OTHER GENERAL PROPERTY, PLANT AND EQUIPMENT	1890	Other General Property, Plant, and Equipment													
1890.1000	OTHER GENERAL PP&E-NOT IN USE	1890	Other General Property, Plant, and Equipment		NF											Not in use
1890.2000	OTHER GENERAL PP&E-EXPENSED BUILDINGS	1890	Other General Property, Plant, and Equipment		NF											Expensed Buildings
1890.3000	OTHER GENERAL PP&E-EXPENSED PLANT EQUIPMENT	1890	Other General Property, Plant, and Equipment		NF											Expensed Plant Equipment
1890.4000	OTHER GENERAL PP&E-EXPENSED PRODUCTION EQUIPMENT	1890	Other General Property, Plant, and Equipment		NF											Expensed Production Equipment
1890.5000	OTHER GENERAL PP&E-AWAITING DISPOSAL	1890	Other General Property, Plant, and Equipment		NF											Awaiting disposal
1890.6000	ACCUMULATED DEPRECIATION ON OTHER GENERAL PROPERTY, PLANT AND EQUIPMENT	1890	Other General Property, Plant, and Equipment - Accumulated Depreciation		NF										Depreciation	
1990.0000	OTHER ASSETS	1990	Other Assets													
1990.1000	OTHER ASSETS-UNALLOCATED COSTS BANK CARD	1990	Other Assets - Government		F											
2110.0000	ACCOUNTS PAYABLE	2110	Accounts Payable													
2110.1000	ACCOUNTS PAYABLE-GOVERNMENT-CURRENT	2110	Accounts Payable - Government - Funded		F	F										

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
2110.1100	ACCOUNTS PAYABLE-GOVERNMENT-CURRENT-DIRECT PROGRAM	2110	Accounts Payable - Government - Funded	F	F											Direct Program
2110.1200	ACCOUNTS PAYABLE-GOVERNMENT-CURRENT-OTARP	2110	Accounts Payable - Government - Funded	F	F											OTARP
2110.1300	UNALLOCATED COSTS - DISBURSEMENTS - ACTIVITY	2110	Accounts Payable - Government - Funded	F	F											Unallocated costs - Disbursement Activity
2110.1400	UNALLOCATED COSTS - DISBURSEMENTS - ACTIVITY	2110	Accounts Payable - Government - Funded	F	F											Unallocated costs - Disbursement Activity - Other
2110.2000	ACCOUNTS PAYABLE-GOVERNMENT-NON-CURRENT	2110	Accounts Payable - Government - Unfunded	F	U											
2110.2100	ACCOUNTS PAYABLE-GOVERNMENT-NON-CURRENT-OTHER	2110	Accounts Payable - Government - Unfunded	F	U											Other
2110.3000	ACCOUNTS PAYABLE-PUBLIC-CURRENT	2110	Accounts Payable - Public - Funded	NF	F											
2110.3100	ACCOUNTS PAYABLE-COMMERCIAL	2110	Accounts Payable - Public - Funded	NF	F											Commercial
2110.3200	ACCOUNTS PAYABLE-TRANSPORTATION	2110	Accounts Payable - Public - Funded	NF	F											Transportation
2110.3300	ACCOUNTS PAYABLE-CAPITAL LEASE	2110	Accounts Payable - Public - Funded	NF	F											Capital Lease
2110.3400	ACCOUNTS PAYABLE-MISCELLANEOUS	2110	Accounts Payable - Public - Funded	NF	F											Miscellaneous
2110.3500	ACCOUNTS PAYABLE-PUBLIC-CURRENT-OTHER THAN OTARP	2110	Accounts Payable - Public - Funded	NF	F											Other than OTARP
2110.3600	ACCOUNTS PAYABLE-PUBLIC-CURRENT-PRIOR YEARS	2110	Accounts Payable - Public - Funded	NF	F											Prior Years
2110.4000	UNDISTRIBUTED DISBURSEMENTS	2110	Accounts Payable - Government	F												Undistributed disbursements
2110.4100	UNDISTRIBUTED DISBURSEMENTS-UNMATCHED	2110	Accounts Payable - Government	F												Undistributed disbursements - unmatched
2110.4200	UNDISTRIBUTED DISBURSEMENTS-OTHER	2110	Accounts Payable - Government	F												Undistributed disbursements - others
2110.4300	A/P-UNDISTRIBUTED DISBURSEMENTS-SUMMARY REGISTERS	2110	Accounts Payable - Government	F												Undistributed disbursements - Summary registers
2110.4400	UNDISTRIBUTED DISBURSEMENTS GOVT	2110	Accounts Payable - Government	F												Undistributed disbursements - Govt
2110.4500	UNDISTRIBUTED DISBURSEMENTS PUBLIC	2110	Accounts Payable - Public	NF												
2110.4600	UNDISTRIBUTED DISBURSEMENTS-NWCF-BUSINESS AREA LEVEL	2110	Accounts Payable - Public	NF												NWCF - Business area level

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
2110.4700	UNDISTRIBUTED DISBURSEMENTS-ACTIVITY	2110	Accounts Payable - Public	NF												Undistributed disbursements - activity
2110.4800	UNDISTRIBUTED DISBURSEMENTS-ACTIVITY CASH	2110	Accounts Payable - Public	NF												Undistributed disbursements - activity cash
2110.4900	UNDISTRIBUTED DISBURSEMENTS-ACTIVITY CASH OFFSET	2110	Accounts Payable - Public	NF												Undistributed disbursements - activity cash offset
2110.5000	UNMATCHED DISBURSEMENTS	2110	Accounts Payable - Government	F												Unmatched disbursements
2110.5100	UNALLOCATED COSTS-UNMATCHED (DISBURSEMENTS)	2110	Accounts Payable - Government	F												Unmatched disbursements - unallocated costs
2110.6000	A/P-PUBLIC-NON-CURRENT	2110	Accounts Payable - Public - Unfunded	NF		U										
2130.0000	CONTRACT HOLDBACKS-PUBLIC	2130	Contract Holdbacks													
2140.0000	ACCRUED INTEREST PAYABLE	2140	Accrued Interest Payable													
2190.0000	OTHER ACCRUED LIABILITIES	2190	Other Accrued Liabilities													
2190.1100	OTHER ACCRUED LIABILITIES-OTHER	2190	Other Accrued Liabilities - Public	NF												
2190.1200	OTHER LIABILITIES-GOVERNMENT-CLAIMS PAYABLE	2190	Other Accrued Liabilities - Government - Funded - Claims Payable	F												Claims
2990.1200	PROGRESS BILLINGS WIP IN-HOUSE-GOVT.	2190	Other Accrued Liabilities - Government - Funded - Progress Billings	F												In House
2990.1300	PROGRESS BILLINGS WIP CONTRACTOR	2190	Other Accrued Liabilities - Public - Funded - Progress Billings	NF												Process Billings - WIP Contractor
2990.1400	PROGRESS BILLING-OTHER GOVERNMENT	2190	Other Accrued Liabilities - Government - Funded - Progress Billings	F												Other
2990.1500	PROGRESS BILLINGS-DIRECT MATERIAL	2190	Other Accrued Liabilities - Public - Funded - Progress Billings	NF												Process Billings - Direct Material
2210.0000	ACCRUED LIABILITIES PAYROLL AND BENEFITS	2210	Accrued Funded Payroll and Leave													

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
2210.1000	ACCRUED FUNDED PAYROLL AND LEAVE	2210	Accrued Funded Payroll and Leave													
2210.1100	ACCRUED FUNDED PAYROLL AND LEAVE-MILITARY LABOR	2210	Accrued Funded Payroll and Leave - Government - Salaries and Wages	F										Salaries and Wages		Military labor
2210.2000	ACCRUED FUNDED PAYROLL AND LEAVE-CIVILIAN	2210	Accrued Funded Payroll and Leave - Public - Salaries and Wages	NF										Salaries and Wages		
2210.3000	ACCRUED FUNDED PAYROLL AND LEAVE-SICK LEAVE	2210	Accrued Funded Payroll and Leave - Government - Annual Leave	F										Annual Leave		Sick Leave
2210.4000	ACCRUED FUNDED PAYROLL AND LEAVE-HOLIDAY AND OTHER LEAVE	2210	Accrued Funded Payroll and Leave - Government - Annual Leave	F										Annual Leave		Holiday & other leave
2210.5000	ACCRUED FUNDED PAYROLL AND LEAVE-COMPENSATORY LEAVE	2210	Accrued Funded Payroll and Leave - Government - Annual Leave	F										Annual Leave		Compensatory leave
2210.6000	ACCRUED FUNDED PAYROLL AND LEAVE-MILITARY PAYROLL	2210	Accrued Funded Payroll and Leave - Government - Salaries and Wages	F										Salaries and Wages		Military payroll
2210.7000	ACCRUED ANNUAL LEAVE	2210	Accrued Funded Payroll and Leave - Government - Annual Leave	F										Annual Leave		
2213.0000	EMPLOYER CONTRIBUTION AND PAYROLL TAXES PAYABLE	2213	Employer Contributions and Payroll Taxes Payable													
2213.1100	ACCRUED PAYROLL-FEDERAL EMPLOYEES	2213	Employer Contributions and Payroll Taxes Payable - Govt	F												Federal Employees
2213.1200	ACCRUED PAYROLL-FICA TAXES	2213	Employer Contributions and Payroll Taxes Payable - Govt	F												FICA
2213.1300	ACCRUED PAYROLL-FEGLI	2213	Employer Contributions and Payroll Taxes Payable - Govt	F												FEGLI
2213.1400	ACCRUED PAYROLL-INDIGENOUS	2213	Employer Contributions and Payroll Taxes Payable - Govt	F												Indigenous
2213.1450	ACCRUED PAYROLL-INDIGENOUS-OTHER	2213	Employer Contributions and Payroll Taxes Payable - Govt	F												Indigenous - other
2213.1500	ACCRUED PAYROLL-CSRS	2213	Employer Contributions and Payroll Taxes Payable - Govt	F												CSRS
2213.1600	ACCRUED PAYROLL-FEHB	2213	Employer Contributions and Payroll Taxes Payable - Govt	F												FEHB
2213.1700	ACCRUED PAYROLL-MEDICARE	2213	Employer Contributions and Payroll Taxes Payable - Govt	F												Medicare
2213.1800	ACCRUED PAYROLL-RETIREMENT	2213	Employer Contributions and Payroll Taxes Payable - Govt	F												Retirement

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
2213.1900	ACCRUED PAYROLL-THRIFT SAVINGS	2213	Employer Contributions and Payroll Taxes Payable - Govt	F												Thrift savings
2310.0000	ADVANCES FROM OTHERS	2310	Advances from Others													
2310.1000	ADVANCES-GOVERNMENT AGENCIES	2310	Advances from Others - Government	F												Govt agencies
2310.1100	ADVANCES FROM THE GOVERNMENT	2310	Advances from Others - Government	F												
2310.1200	DEFERRED CREDITS-ADVANCE BILLING	2310	Advances from Others - Government	F												Deferred Credits - Advance Billing
2310.1300	DEFERRED CREDITS-REVENUE RECOGNITION	2310	Advances from Others - Government	F												Deferred Credits - revenue recognition
2310.1400	DEFERRED CREDITS-ADVANCES-LOANS	2310	Advances from Others - Government - Loans	F										Loans		
2310.2000	ADVANCES FROM THE PUBLIC	2310	Advances from Others - Public	NF												
2920.0000	CONTINGENT LIABILITIES	2920	Contingent Liabilities													
2920.1000	ADVANCE RETURN OF NSA DLR CARCASSES	2920	Contingent Liabilities - Government	F												NSA DLR Carcasses
2940.0000	CAPITAL LEASE LIABILITY	2940	Capital Lease Liability													
2990.0000	OTHER LIABILITIES	2990	Other Liabilities													
2990.1000	LIABILITY FOR PROPERTY FURNISHED BY OTHERS	2990	Other Liabilities - Public	NF												Property furnished by others
2990.1100	MAJOR SHIP MAINTENANCE	2990	Other Liabilities - Government - Funded	F												Major ship maintenance
2990.1600	OTHER LIABILITIES IN DIFFERENCE IN TREASURY CASH	2990	Other Liabilities - Government - Funded	F												Difference in Treasury cash
2990.1700	INCOMPLETE VOYAGE REVENUE	2990	Other Liabilities - Government - Funded	F												Incomplete voyage revenue
2990.1800	OTHER LIABILITIES-MISCELLANEOUS	2990	Other Liabilities - Government - Funded	F												Miscellaneous

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
3310.0000	CUMULATIVE RESULTS OF OPERATIONS	3310	Cumulative Results of Operations													
3310.1000	INVESTED CAPITAL	3310	Cumulative Results of Operations (Assets Capitalized)												Assets Capitalized	Invested Capital
3310.1100	CAPITAL INVESTMENTS	3310	Cumulative Results of Operations (Assets Capitalized)												Assets Capitalized	Capital Investments
3310.1200	CAPITAL INVESTMENTS-WCF	3310	Cumulative Results of Operations (Assets Capitalized)												Assets Capitalized	Capital Investments - WCF
3310.1210	ASSETS CAPITALIZED	3310	Cumulative Results of Operations (Assets Capitalized)												Assets Capitalized	Assets Capitalized
3310.1211	ASSETS CAPITALIZED-TRANSFERS IN-CAP	3310	Cumulative Results of Operations (Assets Capitalized)												Assets Capitalized	Assets Capitalized - Transfers In - CAP
3310.1212	ASSETS CAPITALIZED-TRANSFERS OUT-ALL OTHERS	3310	Cumulative Results of Operations (Assets Capitalized)												Assets Capitalized	Assets Capitalized - Transfers out - All others
3310.1213	ASSETS CAPITALIZED-TRANSFERS OUT-CAP	3310	Cumulative Results of Operations (Assets Capitalized)												Assets Capitalized	Assets Capitalized - Transfers out - CAP
3310.1220	NET FBWT	3310	Cumulative Results of Operations (Net Cash Transfers)												Net Cash Transfers	Net FBWT
3310.1221	DECENTRALIZED CASH/JOINT LOGISTICS SYSTEMS CENTER	3310	Cumulative Results of Operations (Net Cash Transfers)												Net Cash Transfers	Decentralized cash/joint logistics system center
3310.1222	NONEXPENDITURE TRANSFER	3310	Cumulative Results of Operations (Net Cash Transfers)												Net Cash Transfers	Nonexpenditure transfer
3310.1223	WCF AOR TRANSFER	3310	Cumulative Results of Operations (Net Cash Transfers)												Net Cash Transfers	WCF AOR Transfer
3310.1224	NONEXPENDITURE TRANSFER-CIT	3310	Cumulative Results of Operations (Net Cash Transfers)												Net Cash Transfers	Nonexpenditure transfer - CIT
3310.1225	NONEXPENDITURE TRANSFER-CIT-AUG 2000	3310	Cumulative Results of Operations (Net Cash Transfers)												Net Cash Transfers	Nonexpenditure transfer - CIT- AUG 2000
3310.1226	FBWT FY 1997 AND PRIOR-NSM	3310	Cumulative Results of Operations (Net Cash Transfers)												Net Cash Transfers	FBWT FY 1997 & Prior NSM
3310.1227	NET TREASURY BALANCE	3310	Cumulative Results of Operations (Net Cash Transfers)												Net Cash Transfers	Net treasury balance
3310.1230	ASSETS CAPITALIZED-INVENTORY REVAL	3310	Cumulative Results of Operations (Assets Capitalized)												Assets Capitalized	Assets Capitalized - Inventory Revaluation
3310.1240	CLOSURE OF TRANSFERS IN/OUT FY99 AND PRIOR	3310	Cumulative Results of Operations (Assets Capitalized)												Assets Capitalized	Closure of transfers in/out FY 99 & prior

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
3310.1250	CLOSURE OF TRANSFERS IN/OUT FY99 AND PRIOR-DISA	3310	Cumulative Results of Operations (Assets Capitalized)												Assets Capitalized	Closure of transfers in/out FY 99 & prior - DISA
3310.1300	CASH ALLOCATION	3310	Cumulative Results of Operations (Net Cash Transfers)												Net Cash Transfers	Cash allocation
3310.1400	DONATED MATERIAL AND WIP	3310	Cumulative Results of Operations (Normal)												Normal	Donated material & WIP
3310.1410	DONATED MATERIAL AND WIP-ASSETS CAPITALIZED	3310	Cumulative Results of Operations (Normal)												Normal	Donated material & WIP - Assets capitalized
3310.1420	DONATED MATERIAL AND WIP-TRANSFERS IN	3310	Cumulative Results of Operations (Normal)												Normal	Donated material & WIP - Transfers In
3310.1430	DONATED MATERIAL AND WIP-TRANSFERS OUT	3310	Cumulative Results of Operations (Normal)												Normal	Donated material & WIP - Transfers Out
3310.1500	CONTRIBUTED FIXED ASSETS	3310	Cumulative Results of Operations (Assets Capitalized)												Assets Capitalized	Contributed fixed assets
3310.1510	CONTRIBUTED FIXED ASSETS-ASSETS CAPITALIZED	3310	Cumulative Results of Operations (Assets Capitalized)												Assets Capitalized	Contributed fixed assets - assets capitalized
3310.1520	CONTRIBUTED FIXED ASSETS-TRANSFERS OUT	3310	Cumulative Results of Operations (Assets Capitalized)												Assets Capitalized	Contributed fixed assets - transfers out
3310.1600	ASSETS CAPITALIZED PRIOR TO NWCF	3310	Cumulative Results of Operations (Assets Capitalized)												Assets Capitalized	Assets Capitalized prior to NWCF
3310.1700	LIABILITIES ASSUMED	3310	Cumulative Results of Operations (Liabilities Assumed)												Liabilities Assumed	
3310.1800	LIABILITIES ASSUMED AFTER 1984	3310	Cumulative Results of Operations (Liabilities Assumed)												Liabilities Assumed	After 1984
3310.1900	LIABILITIES ASSUMED-1984 AND PRIOR	3310	Cumulative Results of Operations (Liabilities Assumed)												Liabilities Assumed	1984 & prior
3310.2000	CUMULATIVE RESULTS OF OPERATIONS	3310	Cumulative Results of Operations													
3310.2100	CUMULATIVE RESULTS OF OPERATIONS-WCF	3310	Cumulative Results of Operations (Normal)												Normal	WCF
3310.2110	CUMULATIVE RESULTS OF OPERATIONS-AOR	3310	Cumulative Results of Operations (Normal)												Normal	AOR
3310.2120	CUM RESULTS OF OPERATIONS-DEFERRED	3310	Cumulative Results of Operations (Deferred)												Deferred	
3310.2130	CUM RESULTS OF OPERATIONS-DBMS	3310	Cumulative Results of Operations (Deferred)												Deferred	DBMS
3310.2200	CUM RESULTS OF OPERATIONS-STOCK FUNDS	3310	Cumulative Results of Operations (Deferred)												Deferred	Stock funds
3310.3000	INDUSTRIAL FUND RESERVES	3310	Cumulative Results of Operations (Normal)												Normal	Industrial fund reserves

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
3310.3100	INDUSTRIAL FUND RESERVES EQUIPMENT	3310	Cumulative Results of Operations (Normal)												Normal	Industrial fund reserves equipment
3310.3200	INDUSTRIAL FUND RESERVES MAJOR MAINTENANCE	3310	Cumulative Results of Operations (Normal)												Normal	Industrial fund reserves major maintenance
3310.3300	INDUSTRIAL FUND RESERVES MINOR CONSTRUCTION	3310	Cumulative Results of Operations (Normal)												Normal	Industrial fund reserves minor maintenance
3310.3400	INDUSTRIAL FUND RESERVES CASH	3310	Cumulative Results of Operations (Normal)												Normal	Industrial fund reserves cash
3310.3500	INDUSTRIAL FUND RESERVES SOFTWARE DEVELOPMENT	3310	Cumulative Results of Operations (Normal)												Normal	Industrial fund reserves software development
3310.3600	INDUSTRIAL FUND RESERVES OTHER	3310	Cumulative Results of Operations (Normal)												Normal	Industrial fund reserves other
3310.3700	INDUSTRIAL RESERVES OPERATIONS	3310	Cumulative Results of Operations (Normal)												Normal	Industrial reserves operations
3310.4000	DONATIONS	3310	Cumulative Results of Operations (Normal)												Normal	Donations
4119.0000	OTHER APPROPRIATIONS REALIZED	4119	Other Appropriations Realized													
4120.0000	APPROPRIATIONS ANTICIPATED - INDEFINITE	4120	Appropriations Anticipated - Indefinite													
4131.0000	CURRENT YEAR CONTRACT AUTHORITY REALIZED-DEFINITE	4131	Current Year Contract Authority Realized - Definite													
4131.1000	CURRENT YEAR CONTRACT AUTHORITY REALIZED-W/O LIQUIDATING APP	4131	Current Year Contract Authority Realized - Definite													w/o liquidating app.
4132.0000	CURRENT YEAR CONTRACT AUTHORITY REALIZED-INDEFINITE	4132	Current Year Contract Authority Realized - Indefinite													
4133.0000	ACTUAL ADJUSTMENTS TO CONTRACT AUTHORITY	4133	Actual Adjustments to Contract Authority													

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATP	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
4139.0000	CONTRACT AUTHORITY CARRIED FORWARD	4139	Contract Authority Carried Forward													
4147.0000	ACTUAL TRANSFERS TO TREASURY	4147	Actual Transfers to Treasury													
4149.0000	BORROWING AUTHORITY CARRIED FORWARD	4149	Borrowing Authority Carried Forward													
4160.0000	ANTICIPATED TRANSFERS-CURRENT-YEAR AUTHORITY	4160	Anticipated Transfers - Current - Year Authority													
4170.0000	TRANSFERS-CURRENT YEAR AUTHORITY	4170	Transfers - Current Year Authority													
4180.0000	ANTICIPATED TRANSFERS-PRIOR YEAR BALANCES	4180	Anticipated Transfers - Prior Year Balances													
4190.0000	TRANSFERS-PRIOR YEAR BALANCES	4190	Transfers - Prior Year Balances													
4190.1000	TRANSFERS-PRIOR YEAR BALANCES-JLSC	4190	Transfers - Prior Year Balances													JLSC
4190.1100	TRANSFERS-PRIOR YEAR BALANCES-UNOBLIGATED BALANCE BROUGHT FORWARD OCT	4190	Transfers - Prior Year Balances													Unobligated balance brought
4190.2000	TRANSFERS-PRIOR YEAR BALANCES-AOR ADJUSTMENT	4190	Transfers - Prior Year Balances													AOR Adjustment
4190.3000	TRANSFERS-PRIOR YEAR BALANCES-NON EXPENDITURE TRANSFERS	4190	Transfers - Prior Year Balances													Non-expenditure transfers
4190.4000	TRANSFERS-PRIOR YEAR BALANCES-CONSUMABLE ITEM TRANSFERS	4190	Transfers - Prior Year Balances													Consumable item transfers
4190.5000	TRANSFERS-PRIOR YEAR BALANCES-CIT-AUG2000	4190	Transfers - Prior Year Balances													CIT - Aug 2000

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
4201.0000	TOTAL ACTUAL RESOURCES - COLLECTED	4201	Total Actual Resources - Collected													
4201.1000	TOTAL ACTUAL RESOURCES-COLLECTED-AUTOMATIC APPROPRIATION	4201	Total Actual Resources - Collected													Automatic Appropriation
4201.2000	TOTAL ACTUAL RESOURCES-DISBURSED-AUTOMATIC APPROPRIATION	4201	Total Actual Resources - Collected													Disbursed Automatic Appropriation
4201.3000	TOTAL ACTUAL RESOURCES-TRANSFERRED-AUTOMATIC APPROPRIATION	4201	Total Actual Resources - Collected													Transferred Automatic
4210.0000	ANTICIPATED REIMBURSEMENTS AND OTHER INCOME	4210	Anticipated Reimbursements and Other Income													
4221.0000	UNFILLED CUSTOMER ORDERS-WITHOUT ADVANCE-AUTO APP	4221	Unfilled Customer Orders Without Advance													
4221.1000	UNFILLED ORDERS-WITHOUT ADVANCE-FEDERAL	4221	Unfilled Customer Orders Without Advance - Government	F												
4221.2000	UNFILLED ORDERS-WITHOUT ADVANCE-NON FEDERAL	4221	Unfilled Customer Orders Without Advance - Public	NF												Non Federal
4221.3000	UNFILLED ORDERS-WITHOUT ADV-SPEC APP	4221	Unfilled Customer Orders Without Advance - Government	F												Spec App
4221.4000	UNFILLED ORDERS-WITHOUT ADV-UNCOLLECTIBLE	4221	Unfilled Customer Orders Without Advance - Government	F												Uncollectable
4221.5000	UNFILLED ORDERS-WITHOUT ADV-UNCOLLECTIBLE (FY94)	4221	Unfilled Customer Orders Without Advance - Government	F												Uncollectable (FY 94)
4221.6000	UNFILLED ORDERS-WITHOUT ADV-SPEC APP	4221	Unfilled Customer Orders Without Advance - Government	F												Spec App
4222.0000	UNFILLED CUSTOMER ORDERS-WITH ADVANCE	4222	Unfilled Customer Orders With Advance													
4222.1000	UNFILLED CUSTOMER ORDERS-WITH ADVANCE-SPEC APP	4222	Unfilled Customer Orders With Advance - Govt	F												Spec App
4222.1100	UNCOLLECTED REIMB ORDERS-UNEARNED REVENUES	4222	Unfilled Customer Orders With Advance - Govt	F												Unearned revenues
4222.1200	UNCOLLECTED REIMB ORDERS-REIMB RECEIVABLE	4222	Unfilled Customer Orders With Advance - Govt	F												Reimbursable Receivable

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
4225.0000	APPROP TRUST FUND EXPENDITURE TRANSFERS-RECEIVABLE	4225	Appropriation Trust Fund Expenditure Transfers - Receivable													
4251.0000	REIMBURSEMENTS AND OHER INCOME EARNED-RECEIVABLE	4251	Reimbursements and Other Income Earned - Receivable													
4251.1000	REIMBURSEMENTS AND OHER INCOME EARNED-RECEIVABLE-FEDERAL	4251	Reimbursements and Other Income Earned - Receivable Govt	F												
4251.2000	REIMBURSEMENTS AND OHER INCOME EARNED-RECEIVABLE-NON FEDERAL	4251	Reimbursements and Other Income Earned - Receivable - Public	NF												
4251.3000	REIMBURSEMENTS AND OTHER INCOME EARNED-RECEIVABLE-UNDISTRIBUTED	4251	Reimbursements and Other Income Earned - Receivable Govt	F												Undistributed
4251.3100	REIMBURSEMENTS AND OTHER INCOME EARNED-RECEIVABLE-UNDISTRIBUTED-FEDERAL	4251	Reimbursements and Other Income Earned - Receivable Govt	F												Undistributed - Federal
4251.3200	REIMBURSEMENTS AND OTHER INCOME EARNED-RECEIVABLE-UNDISTRIBUTED-NON FEDERAL	4251	Reimbursements and Other Income Earned - Receivable - Public	NF												Undistributed - Nonfederal
4251.3300	REIMBURSEMENTS AND OTHER INCOME EARNED-FUNDS TRANSFERRED TO DLA	4251	Reimbursements and Other Income Earned - Receivable Govt	F												Funds transferred to DLA
4251.3400	REIMBURSEMENTS AND OTHER INCOME EARNED-REIMB EARNED-COLLECTED-UNDISTRIBUTED	4251	Reimbursements and Other Income Earned - Receivable Govt	F												Collected - Undistributed
4251.4000	REIMBURSEMENTS AND OHER INCOME EARNED-RECEIVABLE-SPEC APP	4251	Reimbursements and Other Income Earned - Receivable Govt	F												Spec App
4251.4100	REIMBURSEMENTS AND OHER INCOME EARNED-RECEIVABLE-REIMB	4251	Reimbursements and Other Income Earned - Receivable Govt	F												Reimbursable
4251.4200	REIMBURSEMENTS AND OHER INCOME EARNED-RECEIVABLE-REIMB (FY94)	4251	Reimbursements and Other Income Earned - Receivable Govt	F												Reimbursable (FY 94)
4252.0000	REIMBURSEMENTS AND OTHER INCOME EARNED-COLLECTED	4252	Reimbursements and Other Income Earned - Collected													
4450.0000	UNAPPORTIONED AUTHORITY	4450	Unapportioned Authority													
4450.1000	UNAPPORTIONED AUTHORITY-JLSC	4450	Unapportioned Authority													JLSC

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Exchange/Non-Exchange Fed/Non-Federal	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
4450.1100	UNAPPORTIONED AUTHORITY-REIMBURS REC (FY94)	4450	Unapportioned Authority												Reimbursable Receivable (FY 94)
4450.2000	UNAPPORTIONED AUTHORITY-AOR ADJUSTMENT	4450	Unapportioned Authority												AOR Adjustment
4450.2100	UNAPPORTIONED AUTHORITY-UNCOL REIMB ORDERS	4450	Unapportioned Authority												Uncollectable Reimbursable Orders
4450.3000	UNAPPORTIONED AUTHORITY-NET EXPENDITURE TRANSFER	4450	Unapportioned Authority												Net expenditure transfer
4450.3100	UNAPPORTIONED AUTHORITY-UNFILLED CUSTOMER ORDERS	4450	Unapportioned Authority												Unfilled customer orders
4450.4000	UNAPPORTIONED AUTHORITY-CONSUMABLE ITEM TRANSER	4450	Unapportioned Authority												Consumable item transfer
4450.5000	UNAPPORTIONED AUTHORITY-CIT-AUG 2000	4450	Unapportioned Authority												CIT - Aug 2000
4510.0000	APPORTIONMENTS	4510	Apportionments												
4520.0000	ALLOCATIONS ISSUED-REIMBURSABLE PROGRAM-CURRENT PERIOD	4540	Internal Fund Distributions Issued												
4520.1000	ALLOCATION ISSUED-O.T.A.R.P. OBLIGATION AUTHORITY	4540	Internal Fund Distributions Issued												OTARP obligation authority
4520.2000	ALLOCATIONS ISSUED-O.T.A.R.P. COMMITMENT AUTHORITY	4540	Internal Fund Distributions Issued												OTARP commitment authority
4530.0000	INTERNAL FUND DISTRIBUTIONS RECEIVED	4550	Internal Fund Distributions Received												
4530.1000	INTERNAL FUND DISTRIBUTIONS RECEIVED-DIRECT PROGRAM	4550	Internal Fund Distributions Received												Direct program
4530.1100	INTERNAL FUND DISTRIBUTIONS RECEIVED-DIRECT PROGRAM-INV AUG	4550	Internal Fund Distributions Received												Direct program - Inv Aug
4530.1200	INTERNAL FUND DISTRIBUTIONS RECEIVED-DIRECT PROGRAM-MOB	4550	Internal Fund Distributions Received												Direct program - MOB
4530.2000	INTERNAL FUND DISTRIBUTIONS RECEIVED OTARP	4550	Internal Fund Distributions Received												OTARP
4530.2100	INTERNAL FUND DISTRIBUTIONS RECEIVED OTARP-OBLIGATION AUTHORITY	4550	Internal Fund Distributions Received												OTARP - Obligation authority

DON - USSGL Implementation

System Account	System Account Title	DON - USSGL Implementation							Additional System Specific Attributes						
		USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF		Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code
4530.2200	INTERNAL FUND DN RECD O.T.A.R.P COMMITMENT AUTHORITY	4550	Internal Fund Distributions Received												OTARP - Commitment authority
4540.0000	SUBALLOCATIONS RECEIVED	4550	Internal Fund Distributions Received												Suballocations
4540.1000	SUBALLOCATIONS RECEIVED-DIRECT PROGRAM	4550	Internal Fund Distributions Received												Suballocations - Direct Program
4540.1100	SUBALLOCATIONS RECEIVED-DIRECT PROGRAM-INV AUG	4550	Internal Fund Distributions Received												Suballocations - Direct Program- Inv Aug
4540.1200	SUBALLOCATIONS RECEIVED-DIRECT PROGRAM-MOB	4550	Internal Fund Distributions Received												Suballocations - Direct Program - MOB
4540.2000	SUBALLOCATIONS RECEIVED-O.T.A.R.P.	4550	Internal Fund Distributions Received												Suballocations - OTARP
4540.2100	SUBALLOCATIONS RECEIVED-O.T.A.R.P.- OBLIGATION AUTHORITY	4550	Internal Fund Distributions Received												Suballocations - OTARP - obligation authority
4540.2200	SUBALLOCATIONS RECEIVED-O.T.A.R.P.- COMMITMENT AUTHORITY	4550	Internal Fund Distributions Received												Suballocations - OTARP - commitment authority
4560.0000	UNALLOTTED ALLOCATIONS-REIMBURSABLE PROGRAM-SUBSEQUENT	4560	Funds Available for Allotment												Reimbursable program - subsequent
4560.1000	UNALLOTTED ALLOCATIONS-DIRECT PROGRAM-CURRENT PERIOD	4560	Funds Available for Allotment												Direct Program - current period
4560.1100	UNALLOTTED ALLOCATIONS-DIRECT PROGRAM-INV AUG	4560	Funds Available for Allotment												Direct program - Inv Aug
4560.1200	UNALLOTTED ALLOCATIONS-DIRECT PROGRAM-MOB	4560	Funds Available for Allotment												Direct program - MOB
4560.2000	UNALLOTTED ALLOCATIONS-DIRECT PROGRAM-SUBSEQUENT	4560	Funds Available for Allotment												Direct Program - subsequent
4560.2100	UNALLOTTED SUBALLOCATIONS-DIR PROG- IN AU-CURRENT PERIOD	4560	Funds Available for Allotment												Suballocation -Direct Program - Inv Aug Current Period
4560.2200	UNALLOTTED SUBALLOCATIONS-DIR PROG- MOB	4560	Funds Available for Allotment												Suballocation -Direct Program- MOB
4560.3000	UNALLOTTED ALLOCATIONS-REIMBURSABLE PROG	4560	Funds Available for Allotment												Reimbursable program - Current
4560.3100	UNALLOTTED ALLOCATIONS-O.T.A.R.P OBL AU	4560	Funds Available for Allotment												OTARP obligation authority
4560.3200	UNALLOTTED ALLOCATIONS-O.T.A.R.P COM AU	4560	Funds Available for Allotment												OTARP commitment authority

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Exchange/ Fed/Non-Federal	Non-Exchange/ Funded/Unfunded	Production/ Non-Production	CNATF	Direct/ Reimbursable	Current/ Non-Current	Operating/ Capital	Billed/ Unbilled	SSC/ Direct/ Overhead/ GA	Object Class Code	Other Information	Additional System Specific Attributes
4570.0000	UNALLOTTED ALLOCATIONS-REIMBURSABLE PROG-SUBSEQUENT	4560	Funds Available for Allotment												Reimbursable program - subsequent
4570.1000	UNALLOTTED SUBALLOCATIONS-OTARP-OBLIG AUTH-CURRENT PER	4560	Funds Available for Allotment												Suballocations - OTARP Obligation auth - curr
4570.2000	UNALLOTTED SUBALLOCATIONS-OTARP-COMM AUTH-CURRENT PER	4560	Funds Available for Allotment												Suballocations - OTARP comm auth - curr
4580.0000	ALLOTMENTS ISSUED-REIMBURSABLE PROGRAM-CURRENT PERIOD	4570	Allotments Issued												
4550.0000	ALLOTMENTS RECEIVED	4580	Allotments Received												
4550.1000	ALLOTMENTS RECEIVED-DIRECT PROGRAM	4580	Allotments Received												Direct Program
4550.1100	ALLOTMENTS RECEIVED-DIRECT PROGRAM-INV AUG	4580	Allotments Received												Direct Program - Inv Aug
4550.1200	ALLOTMENTS RECEIVED-DIRECT PROGRAM-MOB	4580	Allotments Received												Direct Program - MOB
4550.2000	ALLOTMENTS RECEIVED-O.T.A.R.P.	4580	Allotments Received												OTARP
4550.2100	ALLOTMENTS RECEIVED-O.T.A.R.P.-OBLIGATION AUTHORITY	4580	Allotments Received												OTARP - obligation auth
4550.2200	ALLOTMENTS RECEIVED-O.T.A.R.P.-COMMITMENT AUTHORITY	4580	Allotments Received												OTARP - commitment auth
4550.2300	ALLOTMENTS RECEIVED-CAPITAL AUTHORITY	4580	Allotments Received												capital auth
4550.2400	ALLOTMENTS RECEIVED-CAPITAL AUTHORITY-PY	4580	Allotments Received												capital auth - PY
4590.0000	CAPITAL PROGRAM	4590	Apportionments Unavailable - Anticipated Resources												
4590.1000	CAPITAL AUTHORITY-DIRECT BUDGET CLOSING ACCOUNT	4590	Apportionments Unavailable - Anticipated Resources												Capital auth - direct budget closing acct
4590.2000	CAPITAL PROGRAM-WCF	4590	Apportionments Unavailable - Anticipated Resources												Capital program - WCF
4590.3000	UNDELIVERED ORDERS-GOVERNMENT	4590	Apportionments Unavailable - Anticipated Resources												Government

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
4590.4000	UNDELIVERED ORDERS-GOVERNMENT	4590	Apportionments Unavailable - Anticipated Resources													
4590.5000	UNDELIVERED ORDERS	4590	Apportionments Unavailable - Anticipated Resources													
4590.6000	UNDELIVERED ORDERS	4590	Apportionments Unavailable - Anticipated Resources													
4590.7000	UNDELIVERED ORDERS	4590	Apportionments Unavailable - Anticipated Resources													
4590.8100	UNDELIVERED ORDERS	4590	Apportionments Unavailable - Anticipated Resources													
4590.8200	UNDELIVERED ORDERS	4590	Apportionments Unavailable - Anticipated Resources													
4590.8300	UNDELIVERED ORDERS	4590	Apportionments Unavailable - Anticipated Resources													
4590.9000	UNDELIVERED ORDERS	4590	Apportionments Unavailable - Anticipated Resources													
4610.0000	ALLOTMENTS-REALIZED RESOURCES	4610	Allotments - Realized Resources													
4610.1000	ALLOTMENTS REALIZED RESOURCES-UNCOMMITTED/UNOBLIGATED-REIMB PROG	4610	Allotments - Realized Resources													Uncommitted/unobligated - Reimbursable Prog
4610.2000	ALLOTMENTS REALIZED RESOURCES-CAPITAL AUTHORITY AVAILABLE-WCF	4610	Allotments - Realized Resources													Capital Auth Avail - WCF
4620.0000	UNOBLIGATED FUNDS-NOT SUBJECT TO APPORTIONMENT	4620	Unobligated Funds Not Subject to Apportionment													
4620.1000	UNOBLIGATED BALANCE AVAILABLE-OTHER	4620	Unobligated Funds Not Subject to Apportionment												F	Other
4620.1100	UNOBLIGATED BALANCE AVAILABLE-OTHER (FY94)	4620	Unobligated Funds Not Subject to Apportionment												F	Other (FY 94)
4700.0000	COMMITMENTS	4700	Commitments													
4720.0000	OUTSTANDING COMMITMENTS-REIMBURSABLE PROG	4700	Commitments													Reimbursable Prog

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
4721.0000	OUTSTANDING COMMITMENTS-OPERATING-DBOF	4700	Commitments													Operating - DBOF
4722.0000	OUTSTANDING COMMITMENTS-CAPITAL-DBOF	4700	Commitments													Capital - DBOF
4801.0000	UNEXPENDED OBLIGATIONS-UNPAID	4801	Unexpended Obligations - Unpaid													
4801.1000	UNEXPENDED OBLIGATIONS-UNPAID-DIRECT PROGRAM-INV AUG	4801	Unexpended Obligations - Unpaid - Direct Program													Inv Aug
4801.2000	UNEXPENDED OBLIGATIONS-UNPAID-DIRECT PROGRAM-MOB	4801	Unexpended Obligations - Unpaid - Direct Program													MOB
4801.3000	UNEXPENDED OBLIGATIONS-UNPAID-REIMB PROG	4801	Unexpended Obligations - Unpaid - Reimbursable Program - Specific Apportionment													
4801.3100	UNEXPENDED OBLIGATIONS-UNPAID-OTARP-PROCUREMENT	4801	Unexpended Obligations - Unpaid - Reimbursable Program - Specific Apportionment													OTARP procurement
4801.3200	UNEXPENDED OBLIGATIONS-UNPAID-OTARP-REPAIR	4801	Unexpended Obligations - Unpaid - Reimbursable Program - Specific Apportionment													OTARP repair
4801.3300	UNEXPENDED OBLIGATIONS-UNPAID-OTARP-APCAPS	4801	Unexpended Obligations - Unpaid - Reimbursable Program - Specific Apportionment													OTARP - APCAPS
4801.3400	UNEXPENDED OBLIGATIONS-UNPAID-OTARP-REIMB PROG	4801	Unexpended Obligations - Unpaid - Reimbursable Program - Specific Apportionment													OTARP - Reimbursable Prog
4801.3500	UNEXPENDED OBLIGATIONS-UNPAID-GOVT	4801	Unexpended Obligations - Unpaid - Reimbursable Program - Automatic Apportionment													Govt
4801.3600	UNEXPENDED OBLIGATIONS-UNPAID-PUBLIC	4801	Unexpended Obligations - Unpaid - Reimbursable Program - Automatic Apportionment													Public
4801.3700	UNEXPENDED OBLIGATIONS-UNPAID	4801	Unexpended Obligations - Unpaid - Reimbursable Program - Automatic Apportionment													
4801.3800	UNEXPENDED OBLIGATIONS-UNPAID (FY94)	4801	Unexpended Obligations - Unpaid - Reimbursable Program - Automatic Apportionment													FY 94
4801.3900	UNEXPENDED OBLIGATIONS-UNPAID-W/O ADVANCE-CAPITAL-WCF	4801	Unexpended Obligations - Unpaid - Working Capital Fund Authority													Capital - WCF
4801.4000	UNEXPENDED OBLIGATIONS-W/O ADVANCE-DIRECT PROGRAM	4801	Unexpended Obligations - Unpaid - Direct Program													w/o advance
4802.0000	UNEXPENDED OBLIGATIONS-PREPAID/ADVANCED	4802	Unexpended Obligations - Prepaid/Advanced													

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
4802.1000	UNEXPENDED OBLIGATIONS-PREPAID/ADVANCED-ADV/PREPAY/REFUND DUE	4802	Unexpended Obligations - Prepaid/Advanced - Direct Program						A							Refund Due
4802.1100	UNEXPENDED OBLIGATIONS-PREPAID/ADVANCED-ADV/PREPAY/REFUND DUE (FY94)	4802	Unexpended Obligations - Prepaid/Advanced - Direct Program						A							Refund Due (FY 94)
4802.2000	UNEXPENDED OBLIGATIONS-PREPAID/ADVANCED-REIMB PROG	4802	Unexpended Obligations - Prepaid/Advanced - Reimbursable Program - Auto Apportionment						C							
4901.0000	EXPENDED AUTHORITY-UNPAID-REIMB PROG	4901	Expended Authority - Unpaid													
4901.1000	EXPENDED AUTHORITY-UNPAID-OTARP-PROCUREMENT	4901	Expended Authority - Unpaid - Reimbursable Program - Specific Apportionment						B							OTARP procurement
4901.2000	EXPENDED AUTHORITY-UNPAID-OTARP-REPAIR	4901	Expended Authority - Unpaid - Reimbursable Program - Specific Apportionment						B							OTARP repair
4901.3000	EXPENDED AUTHORITY-UNPAID-OTARP-APCAPS	4901	Expended Authority - Unpaid - Reimbursable Program - Specific Apportionment						B							OTARP APCAPS
4901.4000	EXPENDED AUTHORITY-UNPAID-OTARP-REIMB PROG	4901	Expended Authority - Unpaid - Reimbursable Program - Specific Apportionment						B							OTARP reimb prog
4901.5000	EXPENDED AUTHORITY-UNPAID-OTARP-REIMB PROG-CY	4901	Expended Authority - Unpaid - Reimbursable Program - Specific Apportionment						B							OTARP reimb prog CY
4901.6000	EXPENDED AUTHORITY-UNPAID-OTARP-A/P & ACC LIAB	4901	Expended Authority - Unpaid - Reimbursable Program - Specific Apportionment						B							OTARP A/P & Acc Liab
4901.6100	EXPENDED AUTHORITY-UNPAID-OTARP-A/P & ACC LIAB (FY94)	4901	Expended Authority - Unpaid - Reimbursable Program - Specific Apportionment						B							OTARP A/P & Acc Liab (FY 94)
4901.7000	EXPENDED AUTHORITY-UNPAID-A/P UNMATCHED DISB	4901	Expended Authority - Unpaid - Reimbursable Program - Auto Apportionment						C							A/P Unmatched Disb
4901.8000	ACCRUED EXPENDITURES-PAID-UNDISTRIBUTED	4901	Expended Authority - Unpaid - Reimbursable Program - Auto Apportionment						C							Undistributed
4901.8100	ACCRUED EXPENDITURES-PAID-UNDISTRIBUTED-OPER PROG	4901	Expended Authority - Unpaid - Reimbursable Program - Auto Apportionment						C							Operating Program
4901.8200	ACCRUED EXPENDITURES-PAID-UNDISTRIBUTED-CAP PROG	4901	Expended Authority - Unpaid - Reimbursable Program - Auto Apportionment						C							Capital Program
4901.8300	ACCRUED EXPENDITURES-PAID-UNDISTRIBUTED-DISA	4901	Expended Authority - Unpaid - Reimbursable Program - Auto Apportionment						C							DISA
4901.9000	EXPENDED AUTHORITY-UNPAID-CAPITAL-WCF	4901	Expended Authority - Unpaid - Working Capital Fund Authority						D							Capital - WCF

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
4902.0000	ACCRUED EXPENDITURES-PAID-REIMBURSABLE PROG	4902	Expended Authority - Paid													
4902.1000	EXPENDED AUTHORITY-PAID-OTARP-PROC	4902	Expended Authority - Paid - Reimbursable Program - Specific Apportionment						B							OTARP proc
4902.2000	EXPENDED AUTHORITY-PAID-OTARP-REPAIR	4902	Expended Authority - Paid - Reimbursable Program - Specific Apportionment						B							OTARP repair
4902.3000	EXPENDED AUTHORITY-PAID-OTARP-APCAPS	4902	Expended Authority - Paid - Reimbursable Program - Specific Apportionment						B							OTARP APCAPS
4902.4000	EXPENDED AUTHORITY-PAID-OPERATING-WCF	4902	Expended Authority - Paid - Working Capital Authority						D							WCF - operating
4902.4100	EXPENDED AUTHORITY-PAID-OP-REFUND DUE-PUBLIC	4902	Expended Authority - Paid - Reimbursable Program - Auto Apportionment						C							Refund due - public
4902.4200	EXPENDED AUTHORITY-PAID-OP-REFUND DUE-GOVT	4902	Expended Authority - Paid - Reimbursable Program - Auto Apportionment						C							Refunds due - govt
4902.5000	EXPENDED AUTHORITY-PAID-CAPITAL-WCF	4902	Expended Authority - Paid - Working Capital Authority						D							WCF - capital
4902.6000	EXPENDED AUTHORITY-PAID-REFUNDS DUE	4902	Expended Authority - Paid - Reimbursable Program - Auto Apportionment						C							Refunds due
4930.0000	ACCRUED EXPENDITURES-PAID-DIRECT PROGRAM	4902	Expended Authority - Paid - Direct Program													
4930.1000	ACCRUED EXPENDITURES-PAID-DIRECT PROGRAM	4902	Expended Authority - Paid - Direct Program													
4930.2000	ACCRUED EXPENDITURES-PAID-DIRECT PROGRAM	4902	Expended Authority - Paid - Direct Program													
5100.0000	REVENUE FROM GOODS SOLD	5100	Revenue from Goods Sold													
5100.1000	REVENUE FROM GOODS SOLD	5100	Revenue from Goods Sold													
5100.1100	ISSUES WITH REIMBURSEMENT	5100	Revenue from Goods Sold - Government	F												Reimbursement
5100.1110	ISSUES WITH REIMBURSEMENT INTRAFUND	5100	Revenue from Goods Sold - Government	F												Reimbursement - Intrafund
5100.1120	ISSUES WITH REIMBURSEMENT INTERFUND	5100	Revenue from Goods Sold - Government	F												Reimbursement - Interfund
5100.1130	ISSUES WITH REIMBURSEMENT SALES TO FOREIGN GOVTS	5100	Revenue from Goods Sold - Public	NF												Sales to foreign govts
5100.1140	ISSUES WITH REIMBURSEMENT NSA DEPOT LEVEL REP CARCASS PRICE	5100	Revenue from Goods Sold - Government	F												Reimbursement - NSA Depot level rep carcass price

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
5100.1150	ISSUES WITH REIMBURSEMENT NSA DEPOT LEVEL REP NET PRICE	5100	Revenue from Goods Sold - Government	F												Reimbursement - NSA Depot level rep net price
5100.1160	ISSUES WITH REIMBURSEMENT CASH SALES	5100	Revenue from Goods Sold - Government	F												Reimbursement - cash sales
5100.1170	ISSUES WITH REIMBURSEMENT CASH SALES TO FOREIGN GOVTS	5100	Revenue from Goods Sold - Public	NF												Cash sales to foreign govts
5100.1180	SALES ESTIMATE	5100	Revenue from Goods Sold - Government	F												Sales estimate
5100.1190	MANUFACTURE & ASSEMBLY	5100	Revenue from Goods Sold - Government	F												Manufacture & assembly
5100.1210	CONSTRUCTION AND CONVERSION	5100	Revenue from Goods Sold - Government	F												Construction & conversion
5100.1220	OVERHAUL REPAIR & RENOVATION	5100	Revenue from Goods Sold - Government	F												Overhaul repair & renovation
5100.1230	ALTERATION AND MODIFICATION	5100	Revenue from Goods Sold - Government	F												Alteration & modification
5100.2000	ISSUES WITH REIMBURSEMENT RETURNS	5109	Contra Revenue for Goods Sold													Returns
5100.2100	ISSUES WITH REIMBURSEMENT RETURNS INTRAFUND	5109	Contra Revenue for Goods Sold - Government	F												Returns - Intrafund
5100.2200	ISSUES WITH REIMBURSEMENT RETURNS INTERFUND	5109	Contra Revenue for Goods Sold - Government	F												Returns - Interfund
5100.2300	ISSUES WITH REIMBURSEMENT RETURNS CASH SALES	5109	Contra Revenue for Goods Sold - Government	F												Returns - Cash sales
5100.2400	ISSUES WITH REIMBURSEMENT RETURNS CREDITS FROM NSF AVDLR	5109	Contra Revenue for Goods Sold - Government	F												Returns - Credit from NSF AVDLR
5200.0000	REVENUE FROM SERVICES PROVIDED	5200	Revenue from Services Provided													
5200.1000	REVENUE FROM SERVICES PROVIDED-WCF	5200	Revenue from Services Provided - Government	F												WCF
5200.1100	REVENUE FROM SERVICES PROVIDED-OPERATING WCF	5200	Revenue from Services Provided - Government	F												WCF - operating
5200.1110	SUPPORT SERVICE-WIDE SUPPLY	5200	Revenue from Services Provided - Government	F												Support Svcs - wide supply
5200.1120	SUPPORT OF TENANTS & SATELLITE	5200	Revenue from Services Provided - Government	F												Support of tenants & satellite
5200.1130	ADDITIONS & IMPROVEMENTS	5200	Revenue from Services Provided - Government	F												Additions & improvements

DON - USSGL Implementation

System Account	System Account Title	DON - USSGL Implementation							Additional System Specific Attributes						
		USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF		Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code
5200.1140	SUPPORT OF RESERVE INDUSTRIAL	5200	Revenue from Services Provided - Government	F											Support of reserve industrial
5200.1150	OTHER PRODUCTS & SERVICES	5200	Revenue from Services Provided - Government	F											Other products & services
5200.1160	ENGINEERING/ADP SERVICES (1984)	5200	Revenue from Services Provided - Government	F											Engineering/ADP services (1984)
5200.1170	ENGINEERING SERVICES	5200	Revenue from Services Provided - Government	F											Engineering
5200.1180	DATA PROCESSING SERVICES	5200	Revenue from Services Provided - Government	F											Data processing services
5200.1190	TRANSPORTATION SERVICES	5200	Revenue from Services Provided - Government	F											Transportation services
5200.1200	REVENUE FROM SERVICES PROVIDED-DEPRECIATION	5200	Revenue from Services Provided - Government	F											Depreciation
5200.1210	PORT TERMINAL OPERATIONS	5200	Revenue from Services Provided - Government	F											Port Terminal operations
5200.1220	PRINTING SERVICES	5200	Revenue from Services Provided - Government	F											Printing services
5200.1230	SANITATION SERVICES	5200	Revenue from Services Provided - Government	F											Sanitation services
5200.1240	RESEARCH AND DEVELOPMENT	5200	Revenue from Services Provided - Government	F											Research & development
5200.1250	INSTITUTIONAL SUPPORT	5200	Revenue from Services Provided - Government	F											Institutional support
5200.1260	UTILITY SERVICES	5200	Revenue from Services Provided - Government	F											Utility services
5200.1300	REVENUE FROM SERVICES PROVIDED-DEPRECIATION-MILCON	5200	Revenue from Services Provided - Government	F											Depreciation - MILCON
5200.1400	REVENUE FROM SERVICES PROVIDED-CAPITAL ASSET SURCHARGE	5200	Revenue from Services Provided - Government	F											Capital asset surcharge
5200.1500	REVENUE FROM DEPRECIATION SURCHARGE	5200	Revenue from Services Provided - Government	F											Surcharge
5200.1600	REVENUE FROM MILCON SURCHARGE	5200	Revenue from Services Provided - Government	F											Milton surcharge
5200.1700	REVENUE FROM CASH SURCHARGE	5200	Revenue from Services Provided - Government	F											Cash surcharge
5700.0000	EXPENDED APPROPRIATIONS	5700	Expended Appropriations												
5700.1000	INVESTED CAPITAL USED	5700	Expended Appropriations												Invested Capital Used

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
5720.0000	FINANCING SOURCES TRANSFERRED IN WITHOUT REIMBURSEMENT	5720	Financing Sources Transferred In Without Reimbursement													
5720.1000	TRANSFERS IN WITHOUT REIMBURSEMENT-FEDERAL	5720	Financing Sources Transferred In Without Reimbursement	F												Federal
5720.2000	TRANSFERS IN WITHOUT REIMBURSEMENT-STOCK IN TRANSIT	5720	Financing Sources Transferred In Without Reimbursement	F												Stock in Transit
5720.3000	TRANSFERS IN WITHOUT REIMBURSEMENT-DON (CMA)	5720	Financing Sources Transferred In Without Reimbursement	F												CMA
5720.4000	BUDGET PROJECT TRANSFERS IN	5720	Financing Sources Transferred In Without Reimbursement	F												Budget project transfers in
5720.4100	BUDGET PROJECT TRANSFERS IN-COG TRANSFERS	5720	Financing Sources Transferred In Without Reimbursement	F												Budget project transfers in - COG
5720.4200	BUDGET PROJECT TRANSFERS IN-TRANSFERS FROM 1Q	5720	Financing Sources Transferred In Without Reimbursement	F												Budget project transfers in- from 1Q
5720.4300	BUDGET PROJECT TRANSFERS IN-BP COND CODE/MAT CON CODE	5720	Financing Sources Transferred In Without Reimbursement	F												Budget project transfers in- BP Cond code
5720.5000	TRANSFERS IN WITHOUT REIMBURSEMENT-DON (INV ENT IN SAR-STK)	5720	Financing Sources Transferred In Without Reimbursement	F												DON - Invent in SAR-STK
5720.5100	TRANSFERS IN WITHOUT REIMBURSEMENT-DON (ASHORE ACT)	5720	Financing Sources Transferred In Without Reimbursement	F												DON - Ashore act
5720.5200	TRANSFERS IN WITHOUT REIMBURSEMENT-DON (CI207 ACT)	5720	Financing Sources Transferred In Without Reimbursement	F												DON - CI207 act
5720.6000	TRANSFERS IN WITHOUT REIMBURSEMENT-DON DIR TURNOVER	5720	Financing Sources Transferred In Without Reimbursement	F												DON - Dir turnover
5720.7000	TRANSFERS IN WITHOUT REIMBURSEMENT-WCF	5720	Financing Sources Transferred In Without Reimbursement	F												WCF
5720.7100	TRANSFERS IN WITHOUT REIMBURSEMENT-CAP	5720	Financing Sources Transferred In Without Reimbursement	F												CAP
5720.7110	TRANSFERS IN WITHOUT REIMBURSEMENT-LAND	5720	Financing Sources Transferred In Without Reimbursement	F												Land
5720.7120	TRANSFERS IN WITHOUT REIMBURSEMENT-BUILDINGS	5720	Financing Sources Transferred In Without Reimbursement	F												Buildings
5720.7130	TRANSFERS IN WITHOUT REIMBURSEMENT-OTHER STRUCT & FACILITIES	5720	Financing Sources Transferred In Without Reimbursement	F												Other structures & facilities
5720.7140	TRANSFERS IN WITHOUT REIMBURSEMENT-EQUIPMENT-NON ADP	5720	Financing Sources Transferred In Without Reimbursement	F												Equipment - Non ADP
5720.7150	TRANSFERS IN WITHOUT REIMBURSEMENT-EQUIPMENT-VEHICLES	5720	Financing Sources Transferred In Without Reimbursement	F												Equipment - Vehicles

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
5720.7160	TRANSFERS IN WITHOUT REIMBURSEMENT-EQUIPMENT-ADPE	5720	Financing Sources Transferred In Without Reimbursement	F												Equipment - ADPE
5720.7170	TRANSFERS IN WITHOUT REIMBURSEMENT-CONSTRUCTION IN PROCESS	5720	Financing Sources Transferred In Without Reimbursement	F												CIP
5720.8000	TRANSFERS IN WITHOUT REIMBURSEMENT-DONATIONS & OTHER ITEMS RECEIVED	5720	Financing Sources Transferred In Without Reimbursement	F												Donations & other items
5720.9000	TRANSFERS	5720	Financing Sources Transferred In Without Reimbursement	F												
5730.0000	TRANSFERS OUT WITHOUT REIMBURSEMENT	5730	Financing Sources Transferred Out Without Reimbursement													
5730.1000	TRANSFERS OUT WITHOUT REIMBURSEMENT-FEDERAL	5730	Financing Sources Transferred Out Without Reimbursement	F												
5730.2000	TRANSFERS OUT WITHOUT REIMBURSEMENT-OTHER FEDERAL	5730	Financing Sources Transferred Out Without Reimbursement	F												Other federal
5730.3000	TRANSFERS OUT WITHOUT REIMBURSEMENT-STOCK IN TRANSIT	5730	Financing Sources Transferred Out Without Reimbursement	F												Stock in transit
5730.5000	BUDGET PROJECT TRANSFERS OUT	5730	Financing Sources Transferred Out Without Reimbursement	F												Budget project transfers out
5730.5100	BUDGET PROJECT TRANSFERS OUT-COG TRANSFERS	5730	Financing Sources Transferred Out Without Reimbursement	F												Budget project transfers out - COG transfers
5730.5200	BUDGET PROJECT TRANSFERS OUT-TRANSFERS TO COG IQ	5730	Financing Sources Transferred Out Without Reimbursement	F												Budget project transfers out - transfers to COG IQ
5730.5300	BUDGET PROJECT TRANSFERS OUT-COND CODE/MAT CON CODE	5730	Financing Sources Transferred Out Without Reimbursement	F												Budget project transfers out - Cond code
5730.6000	TRANSFERS OUT WITHOUT REIMBURSEMENT-DON (INVENT IN SAR)	5730	Financing Sources Transferred Out Without Reimbursement	F												DON - Invent in SAR
5730.6100	TRANSFERS OUT WITHOUT REIMBURSEMENT-ASHORE ACTS	5730	Financing Sources Transferred Out Without Reimbursement	F												DON - Ashore acts
5730.6200	TRANSFERS OUT WITHOUT REIMBURSEMENT-CL 207 ACT	5730	Financing Sources Transferred Out Without Reimbursement	F												CL 207 act
5730.7000	TRANSFERS OUT WITHOUT REIMBURSEMENT-DTO	5730	Financing Sources Transferred Out Without Reimbursement	F												DTO
5730.8000	TRANSFERS OUT TO OTHERS WITHOUT REIMBURSEMENT	5730	Financing Sources Transferred Out Without Reimbursement	F												Transfers Out To Others
5730.8100	TRANSFERS OUT TO OTHERS WITHOUT REIMBURSEMENT	5730	Financing Sources Transferred Out Without Reimbursement	F												Transfers Out To Others - Other

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
5730.9000	TRANSFERS OUT WITHOUT REIMBURSEMENT-DONATIONS & OTHER ITEMS	5730	Financing Sources Transferred Out Without Reimbursement	F												Donations & other
5730.9100	TRANSFERS OUT WITHOUT REIMBURSEMENT-DONATIONS & OTHER ITEMS PROVIDED	5730	Financing Sources Transferred Out Without Reimbursement	F												Donations & other - Other
5790.0000	OTHER FINANCING SOURCES	5790	Other Financing Sources													
5790.1000	OTHER FINANCING SOURCES-LIAB ASSUMED AFTER 1984	5790	Other Financing Sources - Government	F												Liab assumed after 1984
5790.2000	OTHER FINANCING SOURCES-LIAB ASSUMED 1984 AND PRIOR	5790	Other Financing Sources - Government	F												Liab assumed 1984 & prior
5790.3000	OTHER FINANCING SOURCES-CAPITAL EQUIP PURCHASES	5790	Other Financing Sources - Government	F												Capital equip purchases
5790.4000	OTHER FINANCING SOURCES-MAJOR MAINT AND REPAIR	5790	Other Financing Sources - Government	F												Major maintenance & repair
5790.5000	OTHER FINANCING SOURCES-MINOR CONSTRUCTION	5790	Other Financing Sources - Government	F												Minor construction
5790.6000	OTHER FINANCING SOURCES-CASH LEVEL REQUIREMENTS	5790	Other Financing Sources - Government	F												Cash level requirement
5790.7000	OTHER FINANCING SOURCES-SOFTWARE SYSTEMS DEVELOPMENT	5790	Other Financing Sources - Government	F												Software systems development
5790.8000	OTHER FINANCING SOURCES-OTHER	5790	Other Financing Sources - Government	F												
5900.0000	OTHER REVENUE	5900	Other Revenue													
5900.1000	OTHER REVENUE-OTHER	5900	Other Revenue - Government	F												
5900.1100	DISCOUNTS EARNED ON PURCHASES	5900	Other Revenue - Government	F												Discount earned
5900.1200	OTHER REVENUE RECOVERIES FOR RETAIL STOCK LOSSES	5900	Other Revenue - Government	F												Recoveries for retail stock losses
5900.2000	MISCELLANEOUS REIMBURSEMENTS	5900	Other Revenue - Government	F												Misc. reimbursements
6100.0000	OPERATING EXPENSES/PROGRAM COSTS	6100	Operating Expenses - Program Costs													Summary Account

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
6100.1000	OPERATING EXPENSES/PROGRAM COSTS-OTHER	6100	Operating Expenses - Program Costs													
6100.1100	PERSONNEL COMPENSATION CIVILIAN	6100	Operating Expenses - Public - Service Center - Personnel Compensation	NF									S	11	Personnel Compensation	Civilian
6100.1110	PERSONNEL COMPENSATION CIVILIAN-GOVT	6100	Operating Expenses - Public - Service Center - Personnel Compensation	NF									S	11	Personnel Compensation	Government
6100.1120	PERSONNEL COMPENSATION-CIVILIAN-UNASSIGNED	6100	Operating Expenses - Public - Service Center - Personnel Compensation	NF									S	11	Personnel Compensation	Civilian unassigned
6100.1200	PERSONNEL COMPENSATION-MILITARY	6100	Operating Expenses - Government - Service Center - Personnel Compensation	F									S	11	Personnel Compensation	Military
6100.1210	DIRECT COSTS MILITARY LABOR	6100	Operating Expenses - Government - Direct - Personnel Compensation	F									D	11	Personnel Compensation	Military Labor - Direct Cost
6100.1220	PRODUCTION MILITARY LABOR COSTS	6100	Operating Expenses - Government - Overhead - Personnel Compensation	F									O	11	Personnel Compensation	Military Labor Costs
6100.1300	PERSONNEL BENEFITS CIVILIAN	6100	Operating Expenses - Public - Service Center - Personnel Benefit	NF									S	12	Personnel Benefit	Civilian
6100.1310	PERSONNEL BENEFITS-CIVILIAN-GOVT	6100	Operating Expenses - Public - Service Center - Personnel Benefit	NF									S	12	Personnel Benefit	Civilian - Government
6100.1400	BENEFITS FOR FORMER PERSONNEL	6100	Operating Expenses - Public - Service Center - Personnel Benefit	NF									S	13	Personnel Benefit	Former personnel
6100.1500	TRAVEL & TRANSPORTATION OF PERSONS	6100	Operating Expenses - Government - Service Center - Travel & Transportation of Persons	F									S	21	Travel & Transportation of Persons	
6100.1510	TRAVEL & TRANSPORTATION OF PERSONS-GOVT	6100	Operating Expenses - Government - Service Center - Travel & Transportation of Persons	F									S	21	Travel & Transportation of Persons	Government
6100.1520	TRAVEL & TRANSPORTATION OF PERSONS-NON GOVT	6100	Operating Expenses - Public - Service Center - Travel & Transportation of Persons	NF									S	21	Travel & Transportation of Persons	Non-Government
6100.1600	OP EXP/PROG COSTS-TRANSPORATION OF THINGS	6100	Operating Expenses - Government - Service Center - Transportation of Things	F									S	22	Transportation of Things	Operating/Program Expense
6100.1610	TRANSPORTATION OF THINGS-GOVT	6100	Operating Expenses - Government - Service Center - Transportation of Things	F									S	22	Transportation of Things	
6100.1620	TRANSPORTATION OF THINGS-NON GOVT	6100	Operating Expenses - Public - Service Center - Transportation of Things	NF									S	22	Transportation of Things	
6100.1700	RENT, COMMUNICATIONS & UTILITIES	6100	Operating Expenses - Government - Service Center - Rent, Communication & Utilities	F									S	23	Rent, Communication & Utilities	
6100.1710	RENTS, COMMUNICATIONS & UTILITIES-GOVT	6100	Operating Expenses - Government - Service Center - Rent, Communication & Utilities	F									S	23	Rent, Communication & Utilities	Government
6100.1720	RENTS, COMMUNICATIONS AND UTILITIES-NON GOVT	6100	Operating Expenses - Public - Service Center - Rent, Communication & Utilities	NF									S	23	Rent, Communication & Utilities	

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
6100.1800	PRINTING & REPRODUCTION	6100	Operating Expenses - Government - Service Center - Printing & Reproduction	F									S	24	Printing & Reproduction	
6100.1810	PRINTING & REPRODUCTION GOVERNMENT	6100	Operating Expenses - Government - Service Center - Printing & Reproduction	F									S	24	Printing & Reproduction	Government
6100.1820	PRINTING & REPRODUCTION NON GOVERNMENT	6100	Operating Expenses - Public - Service Center - Printing & Reproduction	NF									S	24	Printing & Reproduction	
6100.1900	OTHER SERVICES	6100	Operating Expenses - Government - Service Center - Other Contractual Services	F									S	25	Other Contractual Services	Other Services
6100.1910	OTHER SERVICES-OTHER-GOVT	6100	Operating Expenses - Government - Service Center - Other Contractual Services	F									S	25	Other Contractual Services	Other - Government
6100.1911	OTHER SERVICES-OTHER-DIRECT	6100	Operating Expenses - Government -Direct - Other Contractual Services	F									D	25	Other Contractual Services	
6100.1912	OTHER SERVICES-OTHER-PRODUCTION OH	6100	Operating Expenses - Government - Overhead - Other Contractual Services	F									O	25	Other Contractual Services	
6100.1913	OTHER SERVICES-OTHER-GEN & ADMIN	6100	Operating Expenses - Government - G&A - Other Contractual Services	F									G	25	Other Contractual Services	
6100.1920	OTHER SERVICES-CONTRACTUAL SERVICES-NON GOVT	6100	Operating Expenses - Public - Service Center - Other Contractual Services	NF									S	25	Other Contractual Services	Other Contractual Services - NonGovernment
6100.1921	CONTRACTUAL SERVICES & SUPPLIES	6100	Operating Expenses - Public -Direct - Other Contractual Services	NF									D	25	Other Contractual Services	Services & Supplies
6100.1922	CONTACTUAL SERVICES & SUPPLIES/PURCHASED SERVICES	6100	Operating Expenses - Public - Overhead - Other Contractual Services	NF									O	25	Other Contractual Services	Supplies & Services Purchased
6100.1923	CONTACTUAL SERVICES & SUPPLIES/PURCHASED SERVICES-OTHER	6100	Operating Expenses - Public - G&A - Other Contractual Services	NF									G	25	Other Contractual Services	Supplies & Services Purchased - Other
6100.1924	DECENTRALIZED CASH/JLSC	6100	Operating Expenses - Government - Service Center - Others	F									S	90	Others	Decentralized Cash/JLSC
6100.1930	OTHER SERVICES-REAL PROPERTY MAINTENANCE	6100	Operating Expenses - Public - Service Center - Other Contractual Services	NF									S	25.4	Other Contractual Services	Real Property Maintenance
6100.1940	OTHER EXPENSES-TRANSFERS	6100	Operating Expenses - Public - Service Center - Others	NF									S	90	Others	Transfers
6100.1941	OTHER EXPENSES-TRANSFERS-DIRECT	6100	Operating Expenses - Public - Direct - Others	NF									D	90	Others	Transfers
6100.1942	OTHER EXPENSES-TRANSFERS-PRODUCTION	6100	Operating Expenses - Public - Overhead - Others	NF									O	90	Others	
6100.1943	OTHER EXPENSES-TRANSFERS-GEN & ADMIN	6100	Operating Expenses - Public - G&A - Others	NF									G	90	Others	Transfers
6100.1950	OTHER EXPENSES	6100	Operating Expenses - Public - Service Center - Others	NF									S	90	Others	

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
6100.2000	SUPPLIES AND MATERIALS	6100	Operating Expenses - Government - Service Center - Supplies & Materials	F									S	26	Supplies & Materials	
6100.2010	REPAIR EXPENSES GOVERNMENT FURNISHED MATERIAL	6100	Operating Expenses - Government - Service Center - Supplies & Materials	F									S	26	Supplies & Materials	Govt furnished material
6100.2020	REPAIR EXPENSES-OTHER-NON GOVT	6100	Operating Expenses - Public - Service Center - Other Contractual Services	NF									S	25	Other Contractual Services	Repair expenses
6100.2100	EQUIPMENT NOT CAPITALIZED	6100	Operating Expenses - Government - Service Center - Equipment	F									S	31	Equipment	
6100.2110	EQUIPMENT NOT CAPITALIZED-NON GOVERNMENT	6100	Operating Expenses - Public - Service Center - Equipment	NF									S	31	Equipment	
6100.2200	GRANTS & FIXED CHARGES	6100	Operating Expenses - Public - Service Center - Grant, Subsidies & Contribution	NF									S	41	Grant, Subsidies & Contribution	
6100.2300	INSURANCE INDEMNITIES & CLAIMS	6100	Operating Expenses - Public - Service Center - Insurance Claims & Indemnities	NF									S	42	Insurance Claims & Indemnities	
6100.2310	SHIPS STORES PROFIT	6100	Operating Expenses - Public - Service Center - Others	NF									S	90	Others	Ships Stores profit
6100.2400	ANNUAL LEAVE	6100	Operating Expenses - Public - Service Center - Personnel Benefit	NF									S	12	Personnel Benefit	Annual Leave
6100.2410	ANNUAL LEAVE-GOVERNMENT	6100	Operating Expenses - Government - Service Center - Personnel Benefit	F									S	12	Personnel Benefit	Annual Leave
6100.2500	CONTRACTUAL SERVICES-CHANGED TO 61001920	6100	Operating Expenses - Public - Service Center - Others	NF									S	90	Others	changed to 61001920
6100.2510	CONTRACTUAL SERVICES-CHANGED TO 61001921	6100	Operating Expenses - Public - Service Center - Others	NF									S	90	Others	changed to 61001921
6100.2520	CONTRACTUAL SERVICES-CHANGED TO 61001922	6100	Operating Expenses - Public - Service Center - Others	NF									S	90	Others	changed to 61001922
6100.2530	CONTRACTUAL SERVICES-CHANGED TO 61001923	6100	Operating Expenses - Public - Service Center - Others	NF									S	90	Others	changed to 61001923
6100.3000	OPERATING/PROGRAM EXPENSES-SCC COSTS	6100	Operating Expenses - Public - Service Center	NF									S			
6100.3100	SCC LABOR	6100	Operating Expenses - Public - Service Center - Personnel Compensation	NF									S	11	Personnel Compensation	SSC Civilian Labor
6100.3200	SCC DIRECT COST MILITARY LABOR	6100	Operating Expenses - Government - Service Center - Personnel Compensation	F									S	11	Personnel Compensation	Military Labor - SSC Direct Cost
6100.3300	SCC SUPPLIES AND MATERIALS	6100	Operating Expenses - Public - Service Center - Supplies & Materials	NF									S	26	Supplies & Materials	
6100.3400	SCC TRAVEL AND TRANSPORTATION-DIRECT	6100	Operating Expenses - Public - Service Center - Travel & Transportation of Persons	NF									S	21	Travel & Transportation of Persons	SSC Direct

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
6100.3500	SCC OTHER SERVICES CONTRACTUAL	6100	Operating Expenses - Public - Service Center - Other Contractual Services	NF									S	25	Other Contractual Services	SSC Other Services
6100.3600	SCC-TRANSFERS	6100	Operating Expenses - Public - Service Center - Others	NF									S	90	Others	Transfers
6100.3700	SCC-RPM&R	6100	Operating Expenses - Public - Service Center - Others	NF									S	90	Others	RPM&R
6100.4000	OPERATING/PROGRAM EXPENSES-DIRECT COST	6100	Operating Expenses - Public - Direct	NF									D			
6100.4100	DIRECT COST-LABOR	6100	Operating Expenses - Public - Direct - Personnel Compensation	NF									D	11	Personnel Compensation	
6100.4200	DIRECT COST - MILITARY LABOR	6100	Operating Expenses - Government - Direct - Personnel Compensation	F									D	11	Personnel Compensation	Military Labor
6100.4300	DIRECT COST-MATERIAL	6100	Operating Expenses - Public - Direct - Supplies & Materials	NF									D	26	Supplies & Materials	
6100.4400	DIRECT COST-TRAVEL & TRANSPORTATION	6100	Operating Expenses - Public - Direct - Travel & Transportation of Persons	NF									D	21	Travel & Transportation of Persons	
6100.4500	DIRECT COST-CONTRACTUAL SERVICES	6100	Operating Expenses - Public -Direct - Other Contractual Services	NF									D	25	Other Contractual Services	Direct Cost
6100.4600	DIRECT COST-TRANSFERS	6100	Operating Expenses - Public - Direct - Others	NF									D	90	Others	Transfers
6100.4700	DIRECT COST-RPM&R	6100	Operating Expenses - Public - Direct - Others	NF									D	90	Others	RPM&R
6100.5000	OPERATING/PROGRAM EXPENSES-PRODUCTION COSTS	6100	Operating Expenses - Public - Overhead	NF									O			
6100.5100	PRODUCTION COSTS - LABOR	6100	Operating Expenses - Public - Overhead - Personnel Compensation	NF									O	11	Personnel Compensation	
6100.5200	PRODUCTION COST - MILITARY LABOR	6100	Operating Expenses - Government - Overhead - Personnel Compensation	F									O	11	Personnel Compensation	Military Labor - Production
6100.5300	PRODUCTION COST-MATERIAL	6100	Operating Expenses - Public - Overhead - Supplies & Materials	NF									O	26	Supplies & Materials	
6100.5400	PRODUCTION COST-TRAVEL & TRANSPORTATION	6100	Operating Expenses - Public - Overhead - Travel & Transportation of Persons	NF									O	21	Travel & Transportation of Persons	
6100.5500	PRODUCTION COST-CONTRACTUAL SERVICES	6100	Operating Expenses - Public - Overhead - Other Contractual Services	NF									O	25	Other Contractual Services	Production Costs
6100.5600	PRODUCTION COST-TRANSFERS	6100	Operating Expenses - Public - Overhead - Others	NF									O	90	Others	Transfers
6100.5700	PRODUCTION COST-RPM&R	6100	Operating Expenses - Public - Overhead - Others	NF									G	90	Others	RPM&R
6100.6000	OPERATING/PROGRAM EXPENSES-G&A COSTS	6100	Operating Expenses - Public - General & Administration	NF									G			

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
6100.6100	GENERAL EXPENSE - LABOR	6100	Operating Expenses - Public - G&A - Personnel Compensation	NF									G	11	Personnel Compensation	
6100.6200	GENERAL EXPENSE - MILITARY LABOR	6100	Operating Expenses - Government - G&A - Personnel Compensation	F									G	11	Personnel Compensation	Military Labor - General Expense
6100.6300	GENERAL EXPENSE- MATERIAL COST	6100	Operating Expenses - Public - G&A - Supplies & Materials	NF									G	26	Supplies & Materials	
6100.6400	GENERAL EXPENSE-TRAVEL & TRANSPORTATION	6100	Operating Expenses - Public - G&A - Travel & Transportation of Persons	NF									G	21	Travel & Transportation of Persons	
6100.6500	GENERAL EXPENSE-CONTRACTUAL SERVICES	6100	Operating Expenses - Public - G&A - Other Contractual Services	NF									G	25	Other Contractual Services	General Expense
6100.6600	GENERAL EXPENSE-TRANSFERS	6100	Operating Expenses - Public - G&A - Others	NF									G	90	Others	Transfers
6100.6700	GENERAL EXPENSE-RPM&R	6100	Operating Expenses - Public - G&A - Others	NF									G	90	Others	RPM&R
6400.0000	BENEFIT EXPENSE	6400	Benefit Expense													
6400.1100	BENEFIT EXPENSE-INDIGENOUS PERSONAL LIFE INSURANCE	6400	Benefit Expense - Government	F												Indigenous personnel life insurance
6400.1200	BENEFIT EXPENSE-CSRS	6400	Benefit Expense - Government	F												CSRS
6400.1300	BENEFIT EXPENSE-FEDERAL EMPLOYEES' HEALTH INSURANCE	6400	Benefit Expense - Government	F												Health Insurance
6400.1400	BENEFIT EXPENSE-INDIGENOUS PERSONAL HEALTH BENEFITS EXPENSE	6400	Benefit Expense - Government	F												Indigenous personnel health benefits expense
6400.1500	BENEFIT EXPENSE-MEDICARE EXPENSE	6400	Benefit Expense - Government	F												Medicare expense
6400.1600	BENEFIT EXPENSE-RETIREMENT OF INDIGENOUS PERSONNEL EXPENSE	6400	Benefit Expense - Government	F												Retirement of indigenous personnel expense
6400.1700	BENEFIT EXPENSE-TSP	6400	Benefit Expense - Government	F												TSP
6400.1800	BENEFIT EXPENSE-FERS	6400	Benefit Expense - Government	F												FERS
6400.1900	BENEFIT EXPENSE-VSIP	6400	Benefit Expense - Government	F												VSIP
6400.2100	BENEFIT EXPENSE-FECA	6400	Benefit Expense - Government	F												FECA
6500.0000	COST OF GOODS SOLD	6500	Cost of Goods Sold													

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATP	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
6500.1000	COST OF SALES AT STANDARD PRICE	6500	Cost of Goods Sold - Government	F												Standard price
6500.1100	COST OF SALES AT STD PRICE INTRAFUND	6500	Cost of Goods Sold - Government	F												STD price - Intrafund
6500.1200	COST OF SALES AT STD PRICE INTERFUND	6500	Cost of Goods Sold - Government	F												STD price - Interfund
6500.1300	COST OF SALES AT STD PRICE-SALES TO FOREIGN GOVT	6500	Cost of Goods Sold - Government	F												STD price - Sales to foreign govt
6500.1400	COST OF SALES AT STD PRICE-NSA DLR CARCASS PRICE	6500	Cost of Goods Sold - Government	F												STD price - NSA DLR carcass price
6500.1500	COST OF SALES AT STD PRICE-NSA DLR NET PRICE	6500	Cost of Goods Sold - Government	F												STD price - NSA DLR net price
6500.1600	COST OF SALES AT STD PRICE-FEE FOR SERVICE(E0)	6500	Cost of Goods Sold - Government	F												STD price - fee for services
6500.1700	COST OF SALES AT STD PRICE-CASH SALES	6500	Cost of Goods Sold - Government	F												STD price - cash sales
6500.1800	COST OF SALES AT STD PRICE-CASH SALES TO FOREIGN GOVTS	6500	Cost of Goods Sold - Government	F												STD price - cash sales to foreign govts
6500.2000	PURCHASES AT COST	6500	Cost of Goods Sold - Government	F												Purchase at cost
6500.3000	PURCHASES AT STANDARD	6500	Cost of Goods Sold - Government	F												Purchase at standard
6500.4000	COST OF SALES AT STD PRICE-RETURNS	6500	Cost of Goods Sold - Government	F												STD price - returns
6500.4100	COST OF SALES AT STD PRICE-RETURNS-INTRAFUND	6500	Cost of Goods Sold - Government	F												STD price - returns - intrafund
6500.4200	CST OF SALES AT STD PRICE-RETURNS-INTERFUND	6500	Cost of Goods Sold - Government	F												STD price - returns - interfund
6500.4300	COST OF SALES AT STD PRICE-RETURNS-CASH SALES	6500	Cost of Goods Sold - Government	F												STD price - returns - cash sales
6500.4400	COST OF SALES STD CR FROM AVDLR	6500	Cost of Goods Sold - Government	F												STD Cr from AVDLR
6500.5000	COST OF GOODS SOLD-OTHER	6500	Cost of Goods Sold - Government	F												Other
6500.5100	COST OF GOODS SOLD-WORK OR SERVICES BILLED	6500	Cost of Goods Sold - Government	F												Work or services billed
6500.5200	COST OF GOODS SOLD-RATE STABILIZATION VARIANCE	6500	Cost of Goods Sold - Government	F												Rate stabilization variance
6600.0000	APPLIED OVERHEAD	6600	Applied Overhead													

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
6600.1000	PRODUCTION APPLIED	6600	Applied Overhead - Government - Overhead	F												Production
6600.2000	G&A APPLIED	6600	Applied Overhead - Government - G&A	F												G&A
6710.0000	DEPRECIATION, AMORTIZATION & DEPLETION	6710	Depreciation, Amortization, and Depletion													
6710.1000	DEPRECIATION ON EQUIPMENT OTHER THAN ADPE	6710	Depreciation, Amortization and Depletion - Equipment - Other											Equipment - Other		Other than ADPE
6710.2000	DEPRECIATION ON ADPE	6710	Depreciation, Amortization and Depletion - Equipment - Other											Equipment - Other		ADPE
6710.3000	SCC-DEPRECIATION EXPENSE	6710	Depreciation, Amortization and Depletion - Equipment - Other - Service Center										S	Equipment - Other		
6710.4000	DIRECT COST-DEPRECIATION EXPENSE	6710	Depreciation, Amortization and Depletion - Equipment - Other - Direct										D	Equipment - Other		
6710.5000	PRODUCTION COST-DEPRECIATION EXPENSE	6710	Depreciation, Amortization and Depletion - Equipment - Other - Overhead										O	Equipment - Other		
6710.6000	GENERAL EXPENSE-DEPRECIATION EXPENSE	6710	Depreciation, Amortization and Depletion - Equipment - Other - General & Administrative										G	Equipment - Other		
6710.7000	DEPRECIATION OF REAL PROPERTY	6710	Depreciation, Amortization and Depletion - Building, Structures and Facilities											Building, Structures and Facilities		Real Property
6710.7100	DEPRECIATION ON BUILDINGS	6710	Depreciation, Amortization and Depletion - Building, Structures and Facilities											Building, Structures and Facilities		Buildings
6710.7200	DEPRECIATION ON OTHER STRUCTURES & FACILITIES	6710	Depreciation, Amortization and Depletion - Building, Structures and Facilities											Building, Structures and Facilities		Structures & facilities
6710.8000	DEPRECIATION OF LEASEHOLD IMPROVEMENTS	6710	Depreciation, Amortization and Depletion - Leasehold Improvements											Leasehold Improvemnets		
6900.0000	NON PRODUCTIONS COSTS	6900	Non-Production Costs													
6900.1000	SURCHARGES	6900	Non-Production Costs - Government	F												
6900.2000	CORPORATE COST TRANSFER IN	6900	Non-Production Costs - Government	F												Transfer In
6900.3000	CORPORATE COST TRANSFER OUT	6900	Non-Production Costs - Government	F												Transfer Out
7190.0000	OTHER GAINS	7190	Other Gains													

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
7190.1000	COST REIMBURSABLE ORDERS - RAT	7190	Other Gains - Government - Exchange - Production	F	E											Cost Reimb orders - RAT
7190.2000	INVENTORY GAINS	7190	Other Gains - Government - Exchange - Production	F	E											Inventory Gains
7190.2100	INVENTORY GAINS-PHYSICAL	7190	Other Gains - Government - Exchange - Production	F	E											Inventory Gains - Physical
7190.3000	OTHER MISC. GAINS	7190	Other Gains - Government - Exchange - Production	F	E											Misc. Gains
7190.4100	OTHER GAINS-MILITARY MATERIAL VARIANCE	7190	Other Gains - Government - Exchange - Production	F	E											Military material variance
7190.4200	OTHER GAINS-FIXED ASSET ADJUSTMENT	7190	Other Gains - Government - Exchange - Production	F	E											Fixed asset adjustment
7190.4300	OTHER GAINS-PASSTHROUGHS	7190	Other Gains - Government - Exchange - Production	F	E											Passthroughs
7190.4400	OTHER GAINS-REFUNDS	7190	Other Gains - Government - Exchange - Production	F	E											Refunds
7190.4500	OTHER GAINS-ACP CUM. 1/12 SURCHARGE	7190	Other Gains - Government - Exchange - Production	F	E											ACP cum 1/12 surcharge
7190.4600	OTHER GAINS-REDISTRIBUTION	7190	Other Gains - Government - Exchange - Production	F	E											Redistribution
7190.4700	OTHER GAINS-EXCESS ACP WRITE-OFF	7190	Other Gains - Government - Exchange - Production	F	E											Excess ACP write-off
7190.4800	OTHER GAINS-RESERVE BALANCING	7190	Other Gains - Government - Exchange - Production	F	E											Reserve balancing
7210.0000	LOSSES ON DISPOSITION OF ASSETS	7210	Losses on Disposition of Assets													
7290.0000	OTHER LOSSES	7290	Other Losses													
7290.1000	INVENTORY LOSSES OR ADJUSTMENTS	7290	Other Losses - Government - Exchange - Production	F	E											Inventory losses or adjustments
7290.1100	INVENTORY LOSSES (PHYSICAL)	7290	Other Losses - Government - Exchange - Production	F	E											Physical
7290.1110	SHRINKAGE, FIRE, THEFT, ETC.	7290	Other Losses - Government - Exchange - Non-Production	F	E											Shrinkage, fire, theft
7290.1120	MAJOR DISASTER LOSSES	7290	Other Losses - Government - Exchange - Non-Production	F	E											Major disaster losses
7290.2000	CURRENT PERIOD NON-RECOVERABLE LOSSES	7290	Other Losses - Government - Exchange - Non-Production	F	E											Current period non-recoverable losses

DON - USSGL Implementation

System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	Fed/Non-Federal	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production	CNATF	Direct/Reimbursable	Current/Non-Current	Operating/Capital	Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information	Additional System Specific Attributes
7300.0000	EXTRAORDINARY ITEMS	7300	Extraordinary Items													
7300.1000	EXTRAORDINARY EXPENSE	7300	Extraordinary Items - Government	F												
7300.2000	EXTRAORDINARY EXPENSE	7300	Extraordinary Items - Government	F											Other	
7300.3000	RESERVE BALANCING-OTHER	7300	Extraordinary Items - Government	F											Reserve Balancing	
7300.3100	MILITARY LABOR VARIANCE	7300	Extraordinary Items - Government	F											Military labor variance	
7400.0000	PRIOR PERIOD ADJUSTMENTS	7400	Prior-period Adjustments	F												
7400.1000	PRIOR YEAR ADJUSTMENT	7400	Prior-period Adjustments												Prior year adjustment	
7400.1100	PRIOR PERIOD ADJUSTMENTS-GOVERNMENT	7400	Prior-period Adjustments												Prior year adjustment - govt	
7400.2000	PRIOR YEAR ADJUSTMENT-OTHER INV ADJ	7400	Prior-period Adjustments												Other Inv Adj	
7400.3000	CUMULATIVE RESULTS OF OPERATIONS-WCF ADJUSTMENT	7400	Prior-period Adjustments													
7400.4000	GAIN/LOSS ADJUSTMENT	7400	Prior-period Adjustments												Gain/Loss adjustment	
7400.5000	RESIDUAL BALANCE ADJUSTMENT	7400	Prior-period Adjustments												Residual balance adjustment	
7400.6000	PRIOR PERIOD ADJUSTMENTS DEFERRED - AOR	7400	Prior-period Adjustments												Deferred AOR	