

# SYMIS - Exhibit B - DRAFT

		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
1010.0000	Fund Balance W/Treas	1010	Fund Balance With Treasury													
1010.1000	Fund Balance W/Treas-Operating	1010	Fund Balance With Treasury - Operating	F							O					
1010.1100	Fund Balance W/Treas-Operating-Collections	1010	Fund Balance With Treasury - Operating - Collections	F							O				Collections	
1010.1200	Fund Balance W/Treas-Operating-Disbursements	1010	Fund Balance With Treasury - Operating - Disbursements	F							O				Disbursements	
1010.1300	Fund Balance W/Treas-Operating-Transfers	1010	Fund Balance With Treasury - Operating - Transfer	F							O				Transfers	
1010.2000	Fund Balance W/Treas-Capital Prog	1010	Fund Balance With Treasury - Capital Program	F							CP					
1010.2100	Fund Balance W/Treas-Capital Prog-Collections	1010	Fund Balance With Treasury - Capital Program - Collections	F							CP				Collections	
1010.2200	Fund Balance W/Treas-Capital Prog-Disbursements	1010	Fund Balance With Treasury - Capital Program - Disbursements	F							CP				Disbursements	
1010.9000	Fund Balance W/Treas-Undistributed	1010	Fund Balance With Treasury - Undistributed	F												
1010.9100	Fund Balance W/Treas-Undistributed-Collections	1010	Fund Balance With Treasury - Undistributed - Collections	F											Undistributed Collections	
1010.9200	Fund Balance W/Treas-Undistributed-Disbursements	1010	Fund Balance With Treasury - Undistributed - Disbursements	F											Undistributed Disbursements	
1100.0000	Cash	1100	Cash													
1110.0000	Undeposited Collections	1110	Undeposited Collections													
1110.1000	Undeposited Collections	1110	Undeposited Collections													NF
1120.0000	Imprest Funds	1120	Imprest Funds													
1120.1000	Imprest Funds	1120	Imprest Funds													NF

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1130.0000	Funds Held by the Public	1130	Funds Held by the Public													
1130.1000	Funds Held by the Public	1130	Funds Hold by the Public					NF								
1190.0000	Other Cash	1190	Other Cash													
1190.1000	Other Cash	1190	Other Cash					NF								
1195.0000	Other Monetary Assets	1195	Other Monetary Assets													
1195.1000	Other Monetary Assets	1195	Other Monetary Assets					NF								
1200.0000	Foreign Currency	1200	Foreign Currency													
1200.1000	Foreign Currency-Govt	1200	Foreign Currency - Government					F								
1200.2000	Foreign Currency-Public	1200	Foreign Currency - Public					NF								
1310.0000	A/R	1310	Accounts Receivable													
1310.1000	A/R-Govt	1310	Accounts Receivable - Government					F								
1310.1100	A/R-Govt-Billed	1310	Accounts Receivable - Government - Billed					F			C	B				
1310.1200	A/R-Govt-Unbilled	1310	Accounts Receivable - Government - Unbilled					F			NC	UB				
1310.2000	A/R-Public	1310	Accounts Receivable - Public					NF								
1310.2100	A/R-Public-Billed	1310	Accounts Receivable - Public - Billed					NF			C	B				
1310.2200	A/R-Public-Unbilled	1310	Accounts Receivable - Public - Unbilled					NF			NC	UB				

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1319.0000	Allowance-Loss on A/R	1319	Allowance for Loss on Accounts Receivable													
1319.1000	Allowance-Loss on A/R-Govt	1319	Allowance for Loss on Accounts Receivable - Government		F											
1319.2000	Allowance-Loss on A/R-Public	1319	Allowance for Loss on Accounts Receivable - Public		NF											
1320.0000	Employment Benefit Contributions Receivable	1320	Employment Benefit Contributions Receivable													
1320.1000	Employment Benefit Contributions Receivable-Govt	1320	Employment Benefit Contributions Receivable - Government		F											
1320.2000	Employment Benefit Contributions Receivable-Public	1320	Employment Benefit Contributions Receivable - Public		NF											
1325.0000	Taxes Receivable	1325	Taxes Receivable													
1329.0000	Allowance-Loss on Taxes Receivable	1329	Allowance for Loss on Taxes Receivable													
1330.0000	Receivable-Transfers of Curr Investd Balances	1330	Receivable for Transfers of Currently Invested Balances													
1330.1000	Receivable-Transfers of Curr Investd Balances-Govt	1330	Receivable for Transfers of Currently Invested Balances		F											
1335.0000	Expenditure Transfers Receivable	1335	Expenditure Transfers Receivable													
1335.1000	Expenditure Transfers Receivable-Govt	1335	Expenditure Transfers Receivable		F											
1340.0000	Interest Receivable	1340	Interest Receivable													
1340.1000	Interest Receivable-Govt	1340	Interest Receivable - Government		F											
1340.1100	Interest Receivable-Govt-Loans	1340	Interest Receivable - Government - Loans		F									Attributable to Loans		

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1340.1200	Interest Receivable-Govt-A/R	1340	Interest Receivable - Government - Accounts Receivable	F											Attributable to Accounts Receivable	
1340.2000	Interest Receivable-Public	1340	Interest Receivable - Public	NF												
1340.2100	Interest Receivable-Public-Loans	1340	Interest Receivable - Public - Loans	NF											Attributable to Loans	
1340.2200	Interest Receivable-Public-A/R	1340	Interest Receivable - Public - Accounts Receivable	NF											Attributable to Accounts Receivable	
1349.0000	Allowance-Loss on Interest Receivable	1349	Allowance for Loss on Interest Receivable													
1349.1000	Allowance-Loss on Interest Receivable-Govt	1349	Allowance for Loss on Interest Receivable - Government	F												
1349.2000	Allowance-Loss on Interest Receivable-Public	1349	Allowance for Loss on Interest Receivable - Public	NF												
1350.0000	Loans Receivable	1350	Loans Receivable													
1350.1000	Loans Receivable-Govt	1350	Loans Receivable - Government	F												
1350.1900	Loans Receivable-Govt-Non-credit Reform Loans	1350	Loans Receivable - Government-Non-credit reform loans	F											Non-credit Reform Loans	
1350.2000	Loans Receivable-Public	1350	Loans Receivable - Public	NF												
1350.2900	Loans Receivable-Public-Non-credit Reform Loans	1350	Loans Receivable - Public - Non-credit reform loans	NF											Non-credit Reform Loans	
1359.0000	Allowance-Loss on Loans Recievable	1359	Allowance for Loss on Loans Receivable													
1359.1000	Allowance-Loss on Loans Recievable-Govt	1359	Allowance for Loss on Loans Receivable - Government	F												
1359.2000	Allowance-Loss on Loans Recievable-Public	1359	Allowance for Loss on Loans Receivable - Public	NF												
1360.0000	PenltFines&Admin Fees Receivable	1360	Penalties, Fines, and Administrative Fees Receivable													
1360.1000	PenltFines&Admin Fees Receivable-Govt	1360	Penalties, Fines, and Administrative Fees Receivable - Government	F												

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1360.1100	PenltFines&Admin Fees Receivable-Govt-Loans	1360	Penalties, Fines, and Administrative Fees Receivable - Government - Loans	F											Attributable to Loans	
1360.1200	PenltFines&Admin Fees Receivable-Govt-A/R	1360	Penalties, Fines, and Administrative Fees Receivable - Government - Accounts Receivable	F											Attributable to Accounts Receivable	
1360.2000	PenltFines&Admin Fees Receivable-Public	1360	Penalties, Fines, and Administrative Fees Receivable - Public	NF												
1360.2100	PenltFines&Admin Fees Receivable-Public-Loans	1360	Penalties, Fines, and Administrative Fees Receivable - Public - Loans	NF											Attributable to Loans	
1360.2200	PenltFines&Admin Fees Receivable-Public-A/R	1360	Penalties, Fines, and Administrative Fees Receivable - Public - Accounts Receivable	NF											Attributable to Accounts Receivable	
1369.0000	Allowance-Loss on PenltFines&Admin Fees Rec	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable													
1369.1000	Allowance-Loss on PenltFines&Admin Fees Rec-Govt	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable - Government	F												
1369.2000	Allowance-Loss on PenltFines&Admin Fees Rec-Public	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable - Public	NF												
1399.0000	Allowance for Subsidy	1399	Allowance for Subsidy													
1399.1000	Allowance for Subsidy-Govt	1399	Allowance for Subsidy - Government	F												
1399.2000	Allowance for Subsidy-Public	1399	Allowance for Subsidy - Public	NF												
1410.0000	Advances&Prepayments-Advances To Others	1410	Advances To Other													
1410.1000	Advances&Prepayments-Advances to Others-Govt	1410	Advances to Other - Government	F												
1410.2000	Advances&Prepayments-Advances to Others-Public	1410	Advances to Other - Public	NF												
1450.0000	Advances&Prepayments-Prepayments	1450	Prepayments													
1450.1000	Advances&Prepayments-Prepayments-Govt	1450	Prepayments - Government	F												
1450.2000	Advances&Prepayments-Prepayments-Public	1450	Prepayments - Public	NF												

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1511.0000	Op Matl&Supp-Held for Use	1511	Operating Materials and Supplies Held for Use													
1511.1000	Op Matl&Supp-Held for Use	1511	Operating Materials and Supplies Held for Use	NF												
1512.0000	Op Matl&Supp-Held in Reserve	1512	Operating Materials and Supplies Held in Reserve for Future Use													
1512.1000	Op Matl&Supp-Held in Reserve	1512	Operating Materials and Supplies Held in Reserve for Future Use	NF												
1513.0000	Op Matl&Supp-Excess&Unserv&Obs	1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete													
1513.1000	Op Matl&Supp-Excess&Unserv&Obs	1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	NF												
	ADD	1519	Operating Materials and Supplies - Allowance	NF												
1519.1000	Op Matl&Supp-Held for Use-Active-Allowance	1519	Operating Materials and Supplies - Allowance													
1521.0000	Inventory Purchased for Resale	1521	Inventory Purchased for Resale													
1521.1000	Inventory Purchased for Resale	1521	Inventory Purchased for Resale	NF												
1522.0000	Inventory Held in Reserve for Future Sale	1522	Inventory Held in Reserve for Future Sale													
1522.1000	Inventory Held in Reserve for Future Sale	1522	Inventory Held in Reserve for Future Sale	NF												
1523.0000	Inventory Held for Repair	1523	Inventory Held for Repair													
1523.1000	Inventory Held for Repair	1523	Inventory Held for Repair	NF												

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1524.0000	Inventory-Excess&Unserv&Obsolete	1524	Inventory - Excess, Obsolete and Unserviceable													
1524.1000	Inventory-Excess&Unserv&Obsolete	1524	Inventory - Excess, Obsolete and Unserviceable													NF
1525.0000	Inventory-Raw Matls	1525	Inventory - Raw Materials													
1525.1000	Inventory-Raw Matls	1525	Inventory - Raw Materials													NF
1526.0000	Inventory-Work in Process	1526	Inventory - Work in Process													
1526.1000	Inventory-Work in Process	1526	Inventory - Work in Process													NF
1527.0000	Inventory-Finished Goods	1527	Inventory - Finished Goods													
1527.1000	Inventory-Finished Goods	1527	Inventory - Finished Goods													NF
1529.0000	Inventory-Allowance	1529	Inventory - Allowance													
1529.1000	Inventory-Allowance-Purchased for Resale	1529	Inventory - Allowance - Purchased for Resale													Purchased for Resale
1529.2000	Inventory-Allowance-Held in Reserve for Future Use	1529	Inventory - Allowance - Held in Reserve for Future Use													Held in Reserve for Future Use
1529.3000	Inventory-Allowance-Excess Obsolete and Unserviceable	1529	Inventory - Allowance - Excess, Obsolete and Unserviceable													Excess, Obsolete and Unserviceable
1529.4000	Inventory-Allowance-Raw Matls	1529	Inventory - Allowance - Raw Materials													Raw Materials
1529.5000	Inventory-Allowance-Work in Process	1529	Inventory - Allowance - Work in Process													Work in Process
1529.6000	Inventory-Allowance-Finished Goods	1529	Inventory - Allowance - Finished Goods													Finished Goods
1531.0000	Seized Monetary Instruments	1531	Seized Monetary Instruments													

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1531.1000	Seized Monetary Instruments	1531	Seized Monetary Instruments													
1532.0000	Seized Cash Deposited	1532	Seized Cash Deposited													
1532.1000	Seized Cash Deposited	1532	Seized Cash Deposited													
1541.0000	Forfeited Property Held for Sale	1541	Forfeited Property Held for Sale													
1541.1000	Forfeited Property Held for Sale	1541	Forfeited Property Held for Sale													
1542.0000	Forfeited Property Held for Donation or Use	1542	Forfeited Property Held for Donation or Use													
1542.1000	Forfeited Property Held for Donation or Use	1542	Forfeited Property Held for Donation or Use													
1549.0000	Forfeited Property-Allowance	1549	Forfeited Property - Allowance													
1549.1000	Forfeited Property-Allowance	1549	Forfeited Property - Allowance													
1551.0000	Foreclosed Property	1551	Foreclosed Property													
1551.1000	Foreclosed Property	1551	Foreclosed Property													
1559.0000	Foreclosed Property-Allowance	1559	Foreclosed Property - Allowance													
1559.1000	Foreclosed Property-Allowance	1559	Foreclosed Property - Allowance													
1561.0000	Commodities Held in Price/Stab Support Programs	1561	Commodities Held Under Price Support and Stabilization Support Programs													
1561.1000	Commodities Held in Price/Stab Support Programs	1561	Commodities Held Under Price Support and Stabilization Support Programs													

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1569.0000	Commodities-Allowance	1569	Commodities - Allowance													
1569.1000	Commodities-Allowance	1569	Commodities - Allowance												NF	
1571.0000	Stockpile Matls Held in Reserve	1571	Stockpile Materials Held in Reserve													
1571.1000	Stockpile Matls Held in Reserve	1571	Stockpile Materials Held in Reserve												NF	
1572.0000	Stockpile Matls Held for Sale	1572	Stockpile Materials Held for Sale													
1572.1000	Stockpile Matls Held for Sale	1572	Stockpile Materials Held for Sale												NF	
1591.0000	Other Related Property	1591	Other Related Property													
1591.1000	Other Related Property	1591	Other Related Property - Govt												NF	
1599.0000	Other Related Property-Allowance	1599	Other Related Property - Allowance													
1599.1000	Other Related Property-Allowance	1599	Other Related Property - Allowance												NF	
1610.0000	Investments-U.S. Treas Sec-Pub Debt	1610	Investments in U.S. Treasury Securities Issued by Public Debt													
1610.1000	Investments-U.S. Treas Sec-Pub Debt	1610	Investments in U.S. Treasury Securities Issued by Public Debt												F	
1611.0000	Discount-U.S. Treas Sec-Pub Debt	1611	Discount on U.S. Treasury Securities Issued by Public Debt													
1611.1000	Discount-U.S. Treas Sec-Pub Debt	1611	Discount on U.S. Treasury Securities Issued by Public Debt												F	

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1612.0000	Premium-U.S. Treas Sec-Pub Debt	1612	Premium on U.S. Treasury Securities Issued by Public Debt													
1612.1000	Premium-U.S. Treas Sec-Pub Debt	1612	Premium on U.S. Treasury Securities Issued by Public Debt	F												
1613.0000	Amortization-Disc&Prem-U.S. Treas Sec-Pub Debt	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt													
1613.1000	Amortization-Disc&Prem-U.S. Treas Sec-Pub Debt	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	F												
1620.0000	Investments-Sec Other Than Pub Debt Sec	1620	Investments in Securities Other Than Public Debt Securities													
1620.1000	Investments-Sec Other Than Pub Debt Sec-Govt	1620	Investments in Securities Other Than Public Debt Securities - Government	F												
1620.2000	Investments-Sec Other Than Pub Debt Sec-Public	1620	Investments in Securities Other Than Public Debt Securities - Public	NF												
1621.0000	Discount-Sec Other Than Pub Debt Sec	1621	Discount on Securities Other Than Public Debt Securities													
1621.1000	Discount-Sec Other Than Pub Debt Sec-Govt	1621	Discount on Securities Other Than Public Debt Securities - Government	F												
1621.2000	Discount-Sec Other Than Pub Debt Sec-Public	1621	Discount on Securities Other Than Public Debt Securities - Public	NF												
1622.0000	Premium-Sec Other Than Pub Debt Sec	1622	Premium on Securities Other Than Public Debt Securities													
1622.1000	Premium-Sec Other Than Pub Debt Sec-Govt	1622	Premium on Securities Other Than Public Debt Securities - Government	F												
1622.2000	Premium-Sec Other Than Pub Debt Sec-Public	1622	Premium on Securities Other Than Public Debt Securities -Public	NF												
1623.0000	Amortization-Prem&Disc-Other Than Pub Debt Sec	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities													

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1623.1000	Amortization-Prem&Disc-Otr Than Pub Debt Sec-Govt	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities - Government	F												
1623.2000	Amortization-Prem&Disc-Otr Than Pub Debt Sec-Pub	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities - Public	NF												
1690.0000	Other Investments	1690	Other Investments													
1690.1000	Other Investments-Govt	1690	Other Investments - Government	F												
1690.2000	Other Investments-Public	1690	Other Investments - Public	NF												
1711.0000	Land and Land Rights	1711	Land and Land Rights													
1711.1000	Land and Land Rights	1711	Land and Land Rights	NF												
1712.0000	Improvements to Land	1712	Improvements to Land													
1712.1000	Improvements to Land	1712	Improvements to Land	NF												
1719.0000	Accum Depr on Improvements to Land	1719	Accumulated Depreciation on Improvements to Land													
1719.1000	Accum Depr on Improvements to Land	1719	Accumulated Depreciation on Improvements to Land	NF												
1720.0000	Construction In Progress	1720	Construction In Progress													
1720.1000	Construction In Progress	1720	Construction In Progress	NF												
1730.0000	Buildings Improvements&Renovations	1730	Buildings, Improvements, and Renovations													
1730.1000	Buildings Improvements&Renovations	1730	Buildings, Improvements, and Renovations	NF												

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1739.0000	Accum Depr on Bldgs Improvements&Renovations	1739	Accumulated Depreciation on Buildings, Improvements and Renovations													
1739.1000	Accum Depr on Bldgs Improvements&Renovations	1739	Accumulated Depreciation on Buildings, Improvements and Renovations		NF											
1740.0000	Other Structures&Facilities	1740	Other Structures and Facilities													
1740.1000	Other Structures&Facilities	1740	Other Structures and Facilities		NF											
1749.0000	Accum Depr on Other Structures&Facilities	1749	Accumulated Depreciation on Other Structures and Facilities													
1749.1000	Accum Depr on Other Structures&Facilities	1749	Accumulated Depreciation on Other Structures and Facilities		NF											
1750.0000	Equipment	1750	Equipment													
1750.1000	Equipment	1750	Equipment		NF											
1759.0000	Accum Depr on Equipment	1759	Accumulated Depreciation on Equipment													
1759.1000	Accum Depr on Equipment	1759	Accumulated Depreciation on Equipment		NF											
1810.0000	Assets Under Capital Lease	1810	Assets Under Capital Lease													
1810.1000	Assets Under Capital Lease	1810	Assets Under Capital Lease		NF											
1810.1100	Assets Under Capital Lease-Land&Buildings	1810	Assets Under Capital Lease - Land and Buildings		NF										Land and Buildings	
1810.1200	Assets Under Capital Lease-Equipment	1810	Assets Under Capital Lease - Equipment		NF										Equipment	
1810.1300	Assets Under Capital Lease-Other	1810	Assets Under Capital Lease - Other		NF										Other	

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1819.0000	Accum Depr on Assets Under Capital Lease	1819	Accumulated Depreciation on Assets Under Capital Lease													
1819.1000	Accum Depr on Assets Under Capital Lease	1819	Accumulated Depreciation on Assets Under Capital Lease													
1819.1100	Accum Depr-Assets Under Capital Lease-Land and Buildings	1819	Accumulated Depreciation on Assets Under Capital Lease - Land and Buildings												Land and Buildings	
1819.1200	Accum Depr-Assets Under Capital Lease-Equipment	1819	Accumulated Depreciation on Assets Under Capital Lease - Equipment												Equipment	
1819.1300	Accum Depr-Assets Under Capital Lease-Other	1819	Accumulated Depreciation on Assets Under Capital Lease - Other												Other	
1820.0000	Leasehold Imprv	1820	Leasehold Improvements													
1820.1000	Leasehold Imprv	1820	Leasehold Improvements													
1829.0000	Accum Amort on Leasehold Imprv	1829	Accumulated Amortization on Leasehold Improvements													
1829.1000	Accum Amort on Leasehold Imprv	1829	Accumulated Amortization on Leasehold Improvements													
1830.0000	Internal Use Software	1830	Internal Use Software													
1830.1000	Internal Use Software	1830	Internal Use Software													
1839.0000	Accum Amort on Internal Use Software	1839	Accumulated Amortization on Internal Use Software													
1839.1000	Accum Amort on Internal Use Software	1839	Accumulated Amortization on Internal Use Software													
1840.0000	Other Natural Resources	1840	Other Natural Resources													
1840.1000	Other Natural Resources	1840	Other Natural Resources													

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1849.0000	Allowance for Depletion	1849	Allowance for Depletion													
1849.1000	Allowance for Depletion	1849	Allowance for Depletion		NF											
1890.0000	Other General Property Plant & Equipment	1890	Other General Property, Plant, and Equipment													
1890.1000	Other General Property Plant & Equipment	1890	Other General Property, Plant, and Equipment		NF											
1890.9000	Other General Property Plant & Equipment-Accum Depr	1890	Other General Property, Plant, and Equipment - Accumulated Depreciation		NF									Depreciation		
1920.0000	Unrequisitioned Authorized Appropriations	1920	Unrequisitioned Authorized Appropriations													
1920.1000	Unrequisitioned Authorized Appropriations	1920	Unrequisitioned Authorized Appropriations		F											
1921.0000	Receivable from Appropriations	1921	Receivable from Appropriations													
1921.1000	Receivable from Appropriations	1921	Receivable from Appropriations		F											
1990.0000	Other Assets	1990	Other Assets													
1990.1000	Other Assets-Govt	1990	Other Assets - Government		F											
1990.1100	Other Assets-Govt-Outstanding Contract Financing Payments	1990	Other Assets - Government - Outstanding Contract Financing Payments		F										Outstanding Contract Financing Payments	
1990.2000	Other Assets-Public	1990	Other Assets - Public		NF											
1990.2100	Other Assets-Public-Outstanding Contract Financing Payments	1990	Other Assets - Public - Outstanding Contract Financing Payments		NF										Outstanding Contract Financing Payments	
2110.0000	A/P	2110	Accounts Payable													
2110.1000	A/P-Govt	2110	Accounts Payable - Government		F											

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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	A/P-Govt-Funded	2110	Accounts Payable - Government - Funded	F		F										
2110.1200	A/P-Govt-Unfunded	2110	Accounts Payable - Government - Unfunded	F		U										
2110.2000	A/P-Public	2110	Accounts Payable - Public	NF												
2110.2100	A/P-Public-Funded	2110	Accounts Payable - Public - Funded	NF		F										
2110.2200	A/P-Public-Unfunded	2110	Accounts Payable - Public - Unfunded	NF		U										
2110.9100	Goods Receipt / Invoice Receipt Clearing Acct	2110	Accounts Payable													Goods/Invoice Receipt Clearing Account
2120.0000	Disbursements in Transit	2120	Disbursements in Transit													
2120.1000	Disbursements in Transit-Govt	2120	Disbursements in Transit - Government	F		F										
2120.2000	Disbursements in Transit-Public	2120	Disbursements in Transit - Public	NF		F										
2130.0000	Contract Holdbacks	2130	Contract Holdbacks													
2130.1000	Contract Holdbacks-Govt	2130	Contract Holdbacks - Government	F		F										
2130.2000	Contract Holdbacks-Public	2130	Contract Holdbacks - Public	NF		F										
2140.0000	Accrued Interest Payable	2140	Accrued Interest Payable													
2140.1000	Accrued Interest Payable-Govt	2140	Accrued Interest Payable - Government	F												
2140.1100	Accrued Interest Payable-Govt-Funded	2140	Accrued Interest Payable - Government - Funded	F		F										
2140.1200	Accrued Interest Payable-Govt-Unfunded	2140	Accrued Interest Payable - Government - Unfunded	F		U										
2140.2000	Accrued Interest Payable-Public	2140	Accrued Interest Payable - Public	NF												
2140.2100	Accrued Interest Payable-Public-Funded	2140	Accrued Interest Payable - Public - Funded	NF		F										
2140.2200	Accrued Interest Payable-Public-Unfunded	2140	Accrued Interest Payable - Public - Unfunded	NF		U										

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2150.0000	Payable for Transfers-Currently Invested Balances	2150	Payable for Transfers of Currently Invested Balances													
2150.1000	Payable for Transfers of Currently Invested Balances	2150	Payable for Transfers of Currently Invested Balances	F												
2155.0000	Expenditure Transfers Payable	2155	Expenditure Transfers Payable													
2155.1000	Expenditure Transfers Payable	2155	Expenditure Transfers Payable	F		F										
2180.0000	Loan Guarantee Liability	2180	Loan Guarantee Liability													
2180.1000	Loan Guarantee Liability	2180	Loan Guarantee Liability	NF		F										
2190.0000	Other Acc Liab	2190	Other Accrued Liabilities													
2190.1000	Other Acc Liab-Govt	2190	Other Accrued Liabilities - Government	F												
2190.1100	Other Acc Liab-Govt-Funded	2190	Other Accrued Liabilities - Government - Funded	F		F										
2190.1110	Other Acc Liab-Govt-Funded-Progress Billings	2190	Other Accrued Liabilities - Government - Funded - Progress Billings	F		F									Progress Billings	
2190.1120	Other Acc Liab-Govt-Funded-Lease Liabilities	2190	Other Accrued Liabilities - Government - Funded - Lease Liabilities	F		F									Lease Liabilities	
2190.1130	Other Acc Liab-Govt-Funded-Claims Payable	2190	Other Accrued Liabilities - Government - Funded - Claims Payable	F		F									Claims Payable	
2190.1200	Other Acc Liab-Govt-Unfunded	2190	Other Accrued Liabilities - Government - Unfunded	F		U										
2190.1210	Other Acc Liab-Govt-Unfunded-Progress Billings	2190	Other Accrued Liabilities - Government - Unfunded - Progress Billings	F		U									Progress Billings	
2190.1220	Other Acc Liab-Govt-Unfunded-Lease Liabilities	2190	Other Accrued Liabilities - Government - Unfunded - Lease Liabilities	F		U									Lease Liabilities	
2190.1230	Other Acc Liab-Govt-Unfunded-Claims Payable	2190	Other Accrued Liabilities - Government - Unfunded - Claims Payable	F		U									Claims Payable	
2190.2000	Other Acc Liab-Public	2190	Other Accrued Liabilities - Public	NF												

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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
2190.2100	Other Acc Liab-Public-Funded	2190	Other Accrued Liabilities - Public - Funded	NF	F											
2190.2110	Other Acc Liab-Public-Funded-Progress Billings	2190	Other Accrued Liabilities - Public - Funded - Progress Billings	NF	F										Progress Billings	
2190.2120	Other Acc Liab-Public-Funded-Lease Liabilities	2190	Other Accrued Liabilities - Public - Funded - Lease Liabilities	NF	F										Lease Liabilities	
2190.2130	Other Acc Liab-Public-Funded-Claims Payable	2190	Other Accrued Liabilities - Public - Funded - Claims Payable	NF	F										Claims Payable	
2190.2200	Other Acc Liab-Public-Unfunded	2190	Other Accrued Liabilities - Public - Unfunded	NF	U											
2190.2210	Other Acc Liab-Public-Unfunded-Progress Billings	2190	Other Accrued Liabilities - Public - Unfunded - Progress Billings	NF	U										Progress Billings	
2190.2220	Other Acc Liab-Public-Unfunded-Lease Liabilities	2190	Other Accrued Liabilities - Public - Unfunded - Lease Liabilities	NF	U										Lease Liabilities	
2190.2230	Other Acc Liab-Public-Unfunded-Claims Payable	2190	Other Accrued Liabilities - Public - Unfunded - Claims Payable	NF	U										Claims Payable	
2210.0000	Accr Funded Payroll&Leave	2210	Accrued Funded Payroll and Leave													
2210.1000	Accr Funded Payroll&Leave-Govt	2210	Accrued Funded Payroll and Leave - Government	F	F											
2210.1100	Accr Funded Payroll&Leave-Govt-Salaries&Wages	2210	Accrued Funded Payroll and Leave - Government - Salaries and Wages	F	F										Salaries and Wages	
2210.1200	Accr Funded Payroll&Leave-Govt-Annual Leave	2210	Accrued Funded Payroll and Leave - Government - Annual Leave	F	F										Annual Leave	
2210.1300	Accr Funded Payroll&Leave-Govt-Sev Pay&Separation	2210	Accrued Funded Payroll and Leave - Government - Severance Pay and Separation	F	F										Severance Pay and Separation	
2210.2000	Accr Funded Payroll&Leave-Public	2210	Accrued Funded Payroll and Leave - Public	NF	F											
2210.2100	Accr Funded Payroll&Leave-Pub-Salaries&Wages	2210	Accrued Funded Payroll and Leave - Public - Salaries and Wages	NF	F										Salaries and Wages	
2210.2200	Accr Funded Payroll&Leave-Pub-Annual Leave	2210	Accrued Funded Payroll and Leave - Public - Annual Leave	NF	F										Annual Leave	
2210.2300	Accr Funded Payroll&Leave-Pub-Sev Pay&Separation	2210	Accrued Funded Payroll and Leave - Public - Severance Pay and Separation	NF	F										Severance Pay and Separation	
2213.0000	Employer Contribns&Payroll Taxes Payable	2213	Employer Contributions and Payroll Taxes Payable													

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2213.1000	Employer Contribns&Payroll Taxes Payable-Govt	2213	Employer Contributions and Payroll Taxes Payable - Government	F		F										
2213.2000	Employer Contribns&Payroll Taxes Payable-Public	2213	Employer Contributions and Payroll Taxes Payable - Public	NF		F										
2215.0000	Other Post-Employment Benefits Due&Payable	2215	Other Post-Employment Benefits Due and Payable													
2215.1000	Other Post-Employment Benefits Due&Payable-Govt	2215	Other Post-Employment Benefits Due and Payable - Government	F		F										
2215.2000	Other Post-Employment Benefits Due&Payable-Public	2215	Other Post-Employment Benefits Due and Payable - Public	NF		F										
	ADD	2220	Unfunded Leave - Govt	F		U										
2220.0000	Unfunded Leave	2220	Unfunded Leave													
2220.1000	Unfunded Leave-Public	2220	Unfunded Leave - Public	NF		U										
2290.0000	Other Unfunded Employment Related Liability	2290	Other Unfunded Employment Related Liability													
2290.1000	Other Unfunded Employment Related Liability-Govt	2290	Other Unfunded Employment Related Liability - Government	F		U										
2290.2000	Other Unfunded Employment Related Liability-Public	2290	Other Unfunded Employment Related Liability - Public	NF		U										
2310.0000	Advances from Others	2310	Advances from Other													
2310.1000	Advances from Others-Govt	2310	Advances from Other - Government	F		F										
2310.1100	Advances from Others-Govt-Loans	2310	Advances from Other - Government - Loans	F		F									Loans	
2310.2000	Advances from Others-Public	2310	Advances from Other - Public	NF		F										
2310.2100	Advances from Others-Public-Loans	2310	Advances from Other - Public - Loans	NF		F									Loans	

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2320.0000	Deferred Credits	2320	Deferred Credits													
2320.1000	Deferred Credits-Govt	2320	Deferred Credits - Government	F												
2320.1100	Deferred Credits-Govt-Funded	2320	Deferred Credits - Government - Funded	F	F											
2320.1110	Deferred Credits-Govt-Funded-Advance Billing	2320	Deferred Credits - Government - Funded - Advance Billing	F	F										Advance Billing	
2320.1120	Deferred Credits-Govt-Funded-Rev Recognition	2320	Deferred Credits - Government - Funded - Revenue Recognition	F	F										Revenue Recognition	
2320.1200	Deferred Credits-Govt-Unfunded	2320	Deferred Credits - Government - Unfunded	F	U											
2320.1210	Deferred Credits-Govt-Unfunded-Advance Billing	2320	Deferred Credits - Government - Unfunded - Advance Billing	F	U										Advance Billing	
2320.1220	Deferred Credits-Govt-Unfunded-Rev Recognition	2320	Deferred Credits - Government - Unfunded - Revenue Recognition	F	U										Revenue Recognition	
2320.2000	Deferred Credits-Public	2320	Deferred Credits - Public	NF												
2320.2100	Deferred Credits-Public-Funded	2320	Deferred Credits - Public - Funded	NF	F											
2320.2110	Deferred Credits-Public-Funded-Advance Billing	2320	Deferred Credits - Public - Funded - Advance Billing	NF	F										Advance Billing	
2320.2120	Deferred Credits-Public-Funded-Rev Recognition	2320	Deferred Credits - Public - Funded - Revenue Recognition	NF	F										Revenue Recognition	
2320.2200	Deferred Credits-Public-Unfunded	2320	Deferred Credits - Public - Unfunded	NF	U											
2320.2210	Deferred Credits-Public-Unfunded-Advance Billing	2320	Deferred Credits - Public - Unfunded - Advance Billing	NF	U										Advance Billing	
2320.2220	Deferred Credits-Public-Unfunded-Rev Recognition	2320	Deferred Credits - Public - Unfunded - Revenue Recognition	NF	U										Revenue Recognition	
2400.0000	Liability-Deposit Funds&Suspense Accounts	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections													
2400.1000	Liability-Deposit Funds&Suspense Accounts-Govt	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections - Government	F	F											
2400.2000	Liability-Deposit Funds&Suspense Accounts-Public	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections - Public	NF	F											
2510.0000	Principal Payable to Treas	2510	Principal Payable to Treasury													

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2520.0000	Principal Payable to Federal Financing Bank	2520	Principal Payable to the Federal Financing Bank													
2530.0000	Sec-Fed Agencies-Gen&Special Financing Auth-Net	2530	Securities Issued by Federal Agencies under General and Special Financing Authority, Net													
2540.0000	Participation Certificates	2540	Participation Certificates													
2590.0000	Other Debt	2590	Other Debt													
2610.0000	Retirement Plans	2610	Actuarial Pension Liability													
2620.0000	Insurance Plans	2620	Actuarial Health Insurance Liability													
2690.0000	Other Actuarial Liabilities	2690	Other Actuarial Liabilities													
2690.2100	Other Actuarial Liabilities-Public	2690	Other Actuarial Liabilities - Public		NF		F									
2690.2110	Other Actuarial Liabilities-Public-FECA	2690	Other Actuarial Liabilities - Public - FECA		NF		F							FECA		
2690.2200	Other Actuarial Liabilities-Public-Unfunded	2690	Other Actuarial Liabilities - Public - Unfunded		NF		U									
2690.2210	Other Actuarial Liabilities-Public-Unfunded-FECA	2690	Other Actuarial Liabilities - Public - Unfunded - FECA		NF		U							FECA		
	ADD	2910	Prior Liens Outstanding on Acquired Collateral		NF		U									
2910.0000	Prior Liens Outstanding on Acquired Collateral	2910	Prior Liens Outstanding on Acquired Collateral													

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2920.0000	Contingent Liabilities	2920	Contingent Liabilities													
2920.1100	Contingent Liabilities-Govt	2920	Contingent Liabilities - Government	F		F										
2920.1200	Contingent Liabilities-Govt-Unfunded	2920	Contingent Liabilities - Government - Unfunded	F		U										
2920.2100	Contingent Liabilities-Public	2920	Contingent Liabilities - Public	NF		F										
2920.2200	Contingent Liabilities-Public-Unfunded	2920	Contingent Liabilities - Public - Unfunded	NF		U										
2940.0000	Capital Lease Liability	2940	Capital Lease Liability													
2940.1000	Capital Lease Liability-Govt	2940	Capital Lease Liability - Government	F												
2940.1100	Capital Lease Liability-Govt-Funded	2940	Capital Lease Liability - Government - Funded	F		F										
2940.1200	Capital Lease Liability-Govt-Unfunded	2940	Capital Lease Liability - Government - Unfunded	F		U										
2940.2000	Capital Lease Liability-Public	2940	Capital Lease Liability - Public	NF												
2940.2100	Capital Lease Liability-Public-Funded	2940	Capital Lease Liability - Public - Funded	NF		F										
2940.2200	Capital Lease Liability-Public-Unfunded	2940	Capital Lease Liability - Public - Unfunded	NF		U										
2950.0000	Liability-Subsidy Related to Undisbursed Loans	2950	Liability for Subsidy Related to Undisbursed Loans				U									
2950.1000	Liability for Subsidy Related to Undisbursed Loans	2950	Liability for Subsidy Related to Undisbursed Loans	F												
2960.0000	A/P Canceled	2960	Accounts Payable Cancelled													
2960.1000	A/P Canceled-Govt	2960	Accounts Payable Cancelled - Government	F		U										
2960.2000	A/P Canceled-Public	2960	Accounts Payable Cancelled - Public	NF		U										
2970.0000	Resources Payable to Treas	2970	Resources Payable to Treasury				F									

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2970.1000	Resources Payable to Treasury	2970	Resources Payable to Treasury	F												
2980.0000	Custodial Liability	2980	Custodial Liability													
2980.1000	Custodial Liability-Govt	2980	Custodial Liability - Government	F		U										
2980.2000	Custodial Liability-Public	2980	Custodial Liability - Public	NF		U										
2990.0000	Other Liab-Misc	2990	Other Liabilities													
2990.1000	Other Liab-Misc-Govt	2990	Other Liabilities - Government	F												
2990.1100	Other Liab-Misc-Govt-Funded	2990	Other Liabilities - Government - Funded	F		F										
2990.1200	Other Liab-Misc-Govt-Unfunded	2990	Other Liabilities - Government - Unfunded	F		U										
2990.2000	Other Liab-Misc-Public	2990	Other Liabilities - Public	NF												
2990.2100	Other Liab-Misc-Public-Funded	2990	Other Liabilities - Public - Funded	NF		F										
2990.2200	Other Liab-Misc-Public-Unfunded	2990	Other Liabilities - Public - Unfunded	NF		U										
2995.0000	Estimated Cleanup Cost Liability	2995	Estimated Cleanup Cost Liability													
2995.1000	Estimated Cleanup Cost Liability-Govt-Funded	2995	Estimated Cleanup Cost Liability - Government - Funded	F		F										
2995.1900	Estimated Cleanup Cost Liability-Govt-Unfunded	2995	Estimated Cleanup Cost Liability - Government - Unfunded	F		U										
2995.2000	Estimated Cleanup Cost Liability-Public-Funded	2995	Estimated Cleanup Cost Liability - Public - Funded	NF		F										
2995.2900	Estimated Cleanup Cost Liability-Public-Unfunded	2995	Estimated Cleanup Cost Liability - Public - Unfunded	NF		U										
3000.0000	Equity	3000	Equity													

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3100.0000	Unexpended Appropriations	3100	Unexpended Appropriations													
3105.0000	Appropriated Capital Funding Canceled Payables *Proposed for deletion from USSGL in FY 2002	3105	Appropriated Capital Funding Canceled Payables *Proposed for deletion from USSGL in FY 2002													
3310.0000	Cumulative Results of Operations	3310	Cumulative Results of Operations													
3310.1000	Cumulative Results of Operations (Normal)	3310	Cumulative Results of Operations (Normal)												Normal	
3310.2000	Cumulative Results of Operations (Deferred)	3310	Cumulative Results of Operations (Deferred)												Deferred	
3310.3000	Cumulative Results of Ops (Net Cash Transfers)	3310	Cumulative Results of Operations (Net Cash Transfers)												Net Cash Transfers	
3310.4000	Cumulative Results of Ops (Assets Capitalized)	3310	Cumulative Results of Operations (Assets Capitalized)												Assets Capitalized	
3310.5000	Cumulative Results of Ops (Liabilities Assumed)	3310	Cumulative Results of Operations (Liabilities Assumed)												Liabilities Assumed	
4000.0000	Budgetary	4000	Budgetary													
	ADD	4060	Anticipated Collections from Non-Federal Sources	NF												
4060.0000	Anticipated Collections frm Non-Federal Sources	4060	Anticipated Collections from Non-Federal Sources													
	ADD	4070	Anticipated Collections from Federal Sources	F												
4070.0000	Anticipated Collections frm Federal Sources	4070	Anticipated Collections from Federal Sources													
4119.0000	Other Appropriations Realized	4119	Other Appropriations Realized													

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	ADD	4147	Actual Transfers to Treasury													F
4147.0000	Actual Transfers to Treasury	4147	Actual Transfers to Treasury													
4157.0000	Auth frm Receipt or Approp Bal Prev Prec frm Oblig	4157	Authority Made Available from Receipt or Appropriation Balances Previously Precluded from Obligation													
4158.0000	Resources Realized from Borrowing Authority	4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation													
4165.0000	Mnged Trust Fund Distrib of Authority-Anticipated	4165	Treasury - Managed Trust Fund Distributions of Authority - Anticipated													
4166.0000	Mnged Trust Fund Distrib-Real Auth-To Be Transfer	4166	Treasury - Managed Trust Fund Distributions of Realized Authority - To Be Transferred													
4167.0000	Mnged Trust Fund Distrib-Real Auth-Transferred	4167	Treasury - Managed Trust Fund Distributions of Realized Authority - Transferred													
	ADD	4170	Transfers - Current Year Authority													F
4170.0000	Transfers-Current Year Authority	4170	Transfers - Current Year Authority													
	ADD	4175	Allocation Transfers of Current - Year Authority													F
4175.0000	Allocation Transfers of Current-Year Authority	4175	Allocation Transfers of Current - Year Authority													
4180.0000	Anticipated Transfers-Prior Yr Balances	4180	Anticipated Transfers - Prior Year Balances													

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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
4190.0000	Transfers-Prior Yr Balances	4190	Transfers - Prior Year Balances													
4201.0000	Total Actual Resources-Collected	4201	Total Actual Resources - Collected													
4210.0000	Anticipated Reimbursements&Other Income	4210	Anticipated Reimbursements and Other Income													
4221.0000	Unfilled Customer Orders w/o Advance	4221	Unfilled Customer Orders Without Advance													
4221.1000	Unfilled Customer Orders w/o Advance-Govt	4221	Unfilled Customer Orders Without Advance - Government												F	
4221.2000	Unfilled Customer Orders w/o Advance-Public	4221	Unfilled Customer Orders Without Advance - Public												NF	
4222.0000	Unfilled Customer Orders with Advance	4222	Unfilled Customer Orders With Advance													
4222.1000	Unfilled Customer Orders with Advance-Govt	4222	Unfilled Customer Orders With Advance - Govt												F	
4222.2000	Unfilled Customer Orders with Advance-Public	4222	Unfilled Customer Orders With Advance - Public												NF	
4251.0000	Reimbursements&Other Income Earned-Rec	4251	Reimbursements and Other Income Earned - Receivable													
4251.1000	Reimbursements&Other Income Earned-Rec-Govt	4251	Reimbursements and Other Income Earned - Receivable Govt												F	
4251.2000	Reimbursements&Other Income Earned-Rec-Publ	4251	Reimbursements and Other Income Earned - Receivable - Public												NF	
	ADD	4252	Reimbursements and Other Income Earned - Collected - Govt												F	
	ADD	4252	Reimbursements and Other Income Earned - Collected - Public												NF	

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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
4252.0000	Reimbursements&Other Income Earned-Coll	4252	Reimbursements and Other Income Earned - Collected													
	ADD	4266	Other Actual Collections - Non Federal												NF	
4266.0000	Other Actual Collections-Non Federal	4266	Other Actual Collections - Non Federal													
	ADD	4287	Other Federal Receivables												F	
4287.0000	Other Federal Receivables	4287	Other Federal Receivables													
4310.0000	Anticipated Recoveries of Prior Yr Obligations	4310	Anticipated Recoveries of Prior Year Obligations													
4350.0000	Cancelled Authority	4350	Cancelled Authority													
4392.0000	Recission Authority	4392	Recissions - Current Year													
4394.0000	Receipts Not Available for Oblig Upon Collection	4394	Receipts Not Available for Obligation Upon Collection													
4397.0000	Receipts&Approp Temp Precluded frm Oblig	4397	Receipts and Appropriations Temporarily Precluded from Obligation													
4398.0000	Offsetting Collections Temp Precluded frm Oblig	4398	Offsetting Collections Temporarily Precluded from Obligation													
4450.0000	Unapportioned Authority-Available	4450	Unapportioned Authority													

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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
4510.0000	Apportionments-Current Period	4510	Apportionments													
4540.0000	Internal Fund Distributions Issued	4540	Internal Fund Distributions Issued													
4550.0000	Internal Fund Distributions Received	4550	Internal Fund Distributions Received													
4560.0000	Funds Available for Allotment	4560	Funds Available for Allotment													
4570.0000	Allotments Issued	4570	Allotments Issued													
4580.0000	Allotments Received	4580	Allotments Received													
4590.0000	Apportionments-Unavailable-Anticipated Resources	4590	Apportionments Unavailable - Anticipated Resources													
4610.0000	Allotments-Realized Resources	4610	Allotments - Realized Resources													
4610.1000	Allotments-Realized Resources-Direct	4610	Allotments - Realized Resources													A
4610.4000	Allotments-Realized Resources-Reimbursable	4610	Allotments - Realized Resources													B
4650.0000	Allotments-Expired Authority	4650	Allotments - Expired Authority													
4700.0000	Commitments	4700	Commitments													

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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
4801.0000	Unexpended Obs-Unpaid	4801	Unexpended Obligations - Unpaid													
4801.1000	Unexpended Obs-Unpaid-Direct	4801	Unexpended Obligations - Unpaid - Direct Program						A							
4801.2000	Unexpended Obs-Unpaid-Reimbursable-Specific Apport	4801	Unexpended Obligations - Unpaid - Reimbursable Program - Specific Apportionment						B							
4801.3000	Unexpended Obs-Unpaid-Reimbursable-Auto Apport	4801	Unexpended Obligations - Unpaid - Reimbursable Program - Automatic Apportionment						C							
4801.4000	Unexpended Obs-Unpaid-Working Capital Fund Auth	4801	Unexpended Obligations - Unpaid - Working Capital Fund Authority						D							
4803.0000	Obligations Accrual	4801	Unexpended Obligations - Unpaid													Accrual
4802.0000	Unexpended Obs-Prepaid/Advanced	4802	Unexpended Obligations - Prepaid/Advanced													
4802.1000	Unexpended Obs-Prepaid/Advanced-Direct	4802	Unexpended Obligations - Prepaid/Advanced - Direct Program						A							
4802.2000	Unexpended Obs-Prepaid/Advanced-Reimb-Spec Apport	4802	Unexpended Obligations - Prepaid/Advanced - Reimbursable Program - Specific Apportionment						B							
4802.3000	Unexpended Obs-Prepaid/Advanced-Reimb-Auto Apport	4802	Unexpended Obligations - Prepaid/Advanced - Reimbursable Program - Automatic Apportionment						C							
4802.4000	Unexpended Obs-Prepaid/Advanced-WCF Auth	4802	Unexpended Obligations - Prepaid/Advanced - Working Capital Fund Authority						D							
		4831	Unexpended Obligations, Transferred - Unpaid	F												
4831.0000	Unexpended Obs-Transferred-Unpaid	4831	Unexpended Obligations, Transferred - Unpaid													
4832.0000	Unexpended Obs-Transferred-Prepaid/Advanced	4832	Unexpended Obligations, Transferred - Prepaid/Advanced													
4871.0000	Downward Adjust-Prior Yr Unpaid Unexp Obs	4871	Downward Adjustments of Prior Year Unpaid Unexpended Obligations													
4871.1000	Downward Adjust-Prior Yr Unpd Unexp Obs-Direct	4871	Downward Adjustments of Prior Year Unpaid Unexpended Obligations						A							

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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
4871.2000	Downward Adjust-Prior Yr Unpd Unexp Obs-Reimb-Spec	4871	Downward Adjustments of Prior Year Unpaid Unexpended Obligations						B							
4871.3000	Downward Adjust-Prior Yr Unpd Unexp Obs-Reimb-Auto	4871	Downward Adjustments of Prior Year Unpaid Unexpended Obligations						C							
4871.4000	Downward Adjust-Prior Yr Unpd Unexp Obs-WCF	4871	Downward Adjustments of Prior Year Unpaid Unexpended Obligations						D							
4872.0000	Downward Adjust-Prior Yr Prepd/Adv Unexp Obs	4872	Downward Adjustments of Prior Year Prepaid/Advanced Unexpended Obligations													
4881.0000	Upward Adjust-Prior Yr Unpd Unexp Obs	4881	Upward Adjustment of Prior Year Unpaid Unexpended Obligations													
4881.1000	Upward Adjust-Prior Yr Unpd Unexp Obs-Direct	4881	Upward Adjustment of Prior Year Unpaid Unexpended Obligations - Direct Program						A							
4881.2000	Upward Adjust-Prior Yr Unpd Unexp Obs-Reimb-Spec	4881	Upward Adjustment of Prior Year Unpaid Unexpended Obligations - Reimbursable Program - Specific Apportionment						B							
4881.3000	Upward Adjust-Prior Yr Unpd Unexp Obs-Reimb-Auto	4881	Upward Adjustment of Prior Year Unpaid Unexpended Obligations - Reimbursable Program - Automatic Apportionment						C							
4881.4000	Upward Adjust-Prior Yr Unpd Unexp Obs-WCF	4881	Upward Adjustment of Prior Year Unpaid Unexpended Obligations - Working Capital Fund Authority						D							
4882.0000	Upward Adjust-Prior Yr Prepd/Adv Unexp Obs	4882	Upward Adjustment of Prior Year Prepaid/Advanced Unexpended Obligations													
4882.1000	Upward Adjust-Prior Yr Prepd/Adv Unexp Obs-Direct	4882	Upward Adjustment of Prior Year Prepaid/Advanced Unexpended Obligations - Direct Program						A							
4882.2000	Upward Adjust-PY Prepd/Adv Unexp Obs-Reimb-Spec	4882	Upward Adjustment of Prior Year Prepaid/Advanced Unexpended Obligations - Reimbursable Program - Specific Apportionment						B							
4882.3000	Upward Adjust-PY Prepd/Adv Unexp Obs-Reimb-Auto	4882	Upward Adjustment of Prior Year Prepaid/Advanced Unexpended Obligations - Reimbursable Program - Automatic Apportionment						C							
4882.4000	Upward Adjust-PY Prepd/Adv Unexp Obs-WCF	4882	Upward Adjustment of Prior Year Prepaid/Advanced Unexpended Obligations - Working Capital Fund Authority						D							

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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
4901.0000	Expended Authority-Unpaid	4901	Expended Authority - Unpaid													
4901.1000	Expended Authority-Unpaid-Direct	4901	Expended Authority - Unpaid - Direct Program													A
4901.2000	Expended Authority-Unpaid-Reimb-Spec Apport	4901	Expended Authority - Unpaid - Reimbursable Program - Specific Apportionment													B
4901.3000	Expended Authority-Unpaid-Reimb-Auto Apport	4901	Expended Authority - Unpaid - Reimbursable Program - Automatic Apportionment													C
4901.4000	Expended Authority-Unpaid-DWCF	4901	Expended Authority - Unpaid - Working Capital Fund Authority													D
4902.0000	Expended Authority-Paid	4902	Expended Authority - Paid													
4902.1000	Expended Authority-Paid-Direct Program	4902	Expended Authority - Paid - Direct Program													A
4902.2000	Expended Authority-Paid-Reimb-Spec Apport	4902	Expended Authority - Paid - Reimbursable Program - Specific Apportionment													B
4902.3000	Expended Authority-Paid-Reimb-Auto Apport	4902	Expended Authority - Paid - Reimbursable Program - Automatic Apportionment													C
4902.4000	Expended Authority-Paid-WCF Auth	4902	Expended Authority - Paid - Working Capital Authority													D
4971.0000	Downward Adjust-Prior Yr Unpaid Expended Authority	4971	Downward Adjustments of Prior Year Unpaid Expended Authority													
4972.0000	Downward Adjust-Prior Yr Paid Expended Authority	4972	Downward Adjustments of Prior Year Paid Expended Authority													
4981.0000	Upward Adjust-Prior Yr Unpaid Exp Auth	4981	Upward Adjustments of Prior Year Unpaid Expended Authority													
4981.1000	Upward Adjust-Prior Yr Unpaid Exp Auth-Direct	4981	Upward Adjustments of Prior Year Unpaid Expended Authority - Direct Program													A
4981.2000	Upward Adjust-Prior Yr Unpaid Exp Auth-Reimb-Spec	4981	Upward Adjustments of Prior Year Unpaid Expended Authority - Reimbursable Program - Specific Apportionment													B

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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
4981.3000	Upward Adjust-Prior Yr Unpaid Exp Auth-Reimb-Auto	4981	Upward Adjustments of Prior Year Unpaid Expended Authority - Reimbursable Program - Automatic Apportionment						C							
4981.4000	Upward Adjust-Prior Yr Unpaid Exp Auth-WCF	4981	Upward Adjustments of Prior Year Unpaid Expended Authority - Working Capital Fund Authority						D							
4982.0000	Upward Adjust-Prior Yr Paid Exp Auth	4982	Upward Adjustments of Prior Year Paid Expended Authority													
4982.1000	Upward Adjust-Prior Yr Paid Exp Auth-Direct	4982	Upward Adjustments of Prior Year Paid Expended Authority - Direct Program						A							
4982.2000	Upward Adjust-Prior Yr Paid Exp Auth-Reimb-Spec	4982	Upward Adjustments of Prior Year Paid Expended Authority - Reimbursable Program - Specific Apportionment						B							
4982.3000	Upward Adjust-Prior Yr Paid Exp Auth-Reimb-Auto	4982	Upward Adjustments of Prior Year Paid Expended Authority - Reimbursable Program - Automatic Apportionment						C							
4982.4000	Upward Adjust-Prior Yr Paid Exp Auth-WCF	4982	Upward Adjustments of Prior Year Paid Expended Authority - Working Capital Fund Authority						D							
5000.0000	Revenues&Financing Sources	5000	Revenues and Financing Sources													
5100.0000	Revenue from Goods Sold	5100	Revenue from Goods Sold													
5100.1000	Revenue from Goods Sold-Govt	5100	Revenue from Goods Sold - Government						F							
5100.2000	Revenue from Goods Sold-Public	5100	Revenue from Goods Sold - Public						NF							
5109.0000	Contra Revenue-Goods Sold	5109	Contra Revenue for Goods Sold													
5109.1000	Contra Revenue-Goods Sold-Govt	5109	Contra Revenue for Goods Sold - Government						F							
5109.2000	Contra Revenue-Goods Sold-Public	5109	Contra Revenue for Goods Sold - Public						NF							

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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	Other Information
5200.0000	Revenue from Services Provided	5200																		
5200.1000	Revenue from Services Provided-Govt	5200									F									
5200.2000	Revenue from Services Provided-Public	5200									NF									
5209.0000	Contra Revenue-Services Provided	5209																		
5209.1000	Contra Revenue-Services Provided-Govt	5209									F									
5209.2000	Contra Revenue-Services Provided-Public	5209									NF									
5310.0000	Interest Revenue	5310																		
5310.1000	Interest Revenue-Govt	5310									F	E								
5310.2000	Interest Revenue-Public	5310									NF	E								
5310.2900	Interest Revenue-Public-Non-Exchange	5310									NF	NE								
5319.0000	Contra Revenue-Interest	5319																		
5319.1000	Contra Revenue-Interest-Govt	5319									F	E								
5319.2000	Contra Revenue-Interest-Public	5319									NF	E								
5319.2900	Contra Revenue-Interest-Public-Nonexchange	5319									NF	NE								
5320.0000	PenltFines&Admin Fees Revenue	5320																		
5320.1000	PenltFines&Admin Fees Revenue-Govt	5320									F	E								
5320.2000	PenltFines&Admin Fees Revenue-Public	5320									NF	E								
5320.2900	PenltFines&Admin Fees Rev-Public-Nonexchange	5320									NF	NE								

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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
5329.0000	Contra Revenues-PenltFines&Admin Fees	5329	Contra Revenue for Penalties, Fines and Administrative Fees													
5329.1000	Contra Revenues-PenltFines&Admin Fees-Govt	5329	Contra Revenue for Penalties, Fines and Administrative Fees - Government	F	E											
5329.2000	Contra Revenues-PenltFines&Admin Fees-Public	5329	Contra Revenue for Penalties, Fines and Administrative Fees - Public	NF	E											
5329.2900	Contra Rev-PenltFines&Admin Fees-Public-Nonexchnge	5329	Contra Revenues for Penalties, Fines and Administrative Fees - Public - Non-exchange	NF	NE											
5400.0000	Benefit Program Revenue	5400	Benefit Program Revenue													
5400.1000	Benefit Program Revenue-Govt	5400	Benefit Program Revenue - Government	F												
5400.2000	Benefit Program Revenue-Public	5400	Benefit Program Revenue - Public	NF												
5409.0000	Contra Revenue-Benefit Program Revenue	5409	Contra Revenue for Benefit Program Revenue													
5409.1000	Contra Revenue-Benefit Program Revenue-Govt	5409	Contra Revenue for Benefit Program Revenue - Government	F												
5409.2000	Contra Revenue-Benefit Program Revenue-Public	5409	Contra Revenue for Benefit Program Revenue - Public	NF												
5500.0000	Insurance&Guarantee Premium Revenue	5500	Insurance and Guarantee Premium Revenue													
5500.1000	Insurance&Guarantee Premium Revenue-Govt	5500	Insurance and Guarantee Premium Revenue - Government	F												
5500.2000	Insurance&Guarantee Premium Revenue-Public	5500	Insurance and Guarantee Premium Revenue - Public	NF												
5509.0000	Contra Revenue-Insurance&Guarantee Premium	5509	Contra Revenue for Insurance and Guarantee Premium Revenue													
5509.1000	Contra Revenue-Insurance&Guarantee Premium-Govt	5509	Contra Revenue for Insurance and Guarantee Premium Revenue - Government	F												
5509.2000	Contra Revenue-Insurance&Guarantee Premium-Public	5509	Contra Revenue for Insurance and Guarantee Premium Revenue - Public	NF												

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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
5600.0000	Donated Revenue-Financial Res	5600	Donated Revenue - Financial Resources													
5600.1000	Donated Revenue-Financial Res-Public	5600	Donated Revenue - Financial Resources - Public		NF											
5609.0000	Contra Revenue-Donations-Financial Res	5609	Contra Revenue for Donations - Financial Resources													
5609.1000	Contra Revenue-Donations-Financial Res-Public	5609	Contra Revenue for Donations - Financial Resources - Public		NF											
5610.0000	Donated Revenue-Nonfinancial Res	5610	Donated Revenue - Nonfinancial Resources													
5610.1000	Donated Revenue-Nonfinancial Res-Public	5610	Donated Revenue - Nonfinancial Resources - Public		NF											
5619.0000	Contra Donated Revenue-Nonfinancial Res	5619	Contra Donated Revenue - Nonfinancial Resources													
5619.1000	Contra Donated Revenue-Nonfinancial Res-Public	5619	Contra Donated Revenue - Nonfinancial Resources - Public		NF											
5700.0000	Expended Appropriations	5700	Expended Appropriations													
5720.0000	Financing Sources Transferred In w/o Reimb	5720	Financing Sources Transferred In Without Reimbursement													
5720.1000	Financing Sources Transferred In w/o Reimb-Govt	5720	Financing Sources Transferred In Without Reimbursement												F	
5730.0000	Financing Sources Transferred Out w/o Reimb	5730	Financing Sources Transferred Out Without Reimbursement													
5730.1000	Financing Sources Transferred Out w/o Reimb-Govt	5730	Financing Sources Transferred Out Without Reimbursement												F	

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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
5750.0000	Expenditure Financing Sources-Transfers In	5750	Expenditure Financing Sources - Transfers In													
5750.1000	Expenditure Financing Sources-Transfers In-Govt	5750	Expenditure Financing Sources - Transfers In	F												
5755.0000	Nonexpend Trust Fund Fin Sources-Transfers In	5755	Nonexpenditure Trust Fund Financing Sources - Transfers In													
5755.1000	Nonexpend Trust Fund Fin Sources-Transfers In-Govt	5755	Nonexpenditure Trust Fund Financing Sources - Transfers In	F												
5760.0000	Expenditure Financing Sources-Transfers Out	5760	Expenditure Financing Sources -Transfers Out													
5760.1000	Expenditure Financing Sources-Transfers Out-Govt	5760	Expenditure Financing Sources -Transfers Out	F												
5765.0000	Nonexpend Trust Fund Fin Sources-Transfers Out	5765	Nonexpenditure Trust Fund Financing Sources - Transfers Out													
5765.1000	Nonexpend Trust Fund Fin Sources-Transfers Out-Govt	5765	Nonexpenditure Trust Fund Financing Sources - Transfers Out	F												
5780.0000	Imputed Fin Sources	5780	Imputed Financing Sources													
5780.1000	Imputed Fin Sources-Govt	5780	Imputed Financing Sources - Government	F												
5780.1100	Imputed Fin Sources-Govt-Mil Retirement Pension	5780	Imputed Financing Sources - Government - Military Retirement Pension	F											Military Retirement Pension	
5780.1200	Imputed Fin Sources-Govt-Mil Retirement Health	5780	Imputed Financing Sources - Government - Military Retirement Health	F											Military Retirement Health	
5780.1300	Imputed Fin Sources-Govt-Jdgmnt Fund/Litigation	5780	Imputed Financing Sources - Government - Judgement Fund/ Litigation	F											Judgement Fund/Litigation	
5780.2000	Imputed Fin Sources- Public	5780	Imputed Financing Sources - Public	NF												
5780.2100	Imputed Fin Sources-Public-Civ CSRS/FERS Retire	5780	Imputed Financing Sources - Public - Civilian CSRS/FERS Retirement	NF											Civilian CSRS/FERS Retirement	
5780.2200	Imputed Fin Sources-Public-Civilian Health	5780	Imputed Financing Sources - Public - Civilian Health	NF											Civilian Health	
5780.2300	Imputed Fin Sources-Public-Civilian Life Insurance	5780	Imputed Financing Sources - Public - Civilian Life Insurance	NF											Civilian Life Insurance	

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5790.0000	Other Financing Sources	5790	Other Financing Sources													
5790.1000	Other Financing Sources-Govt	5790	Other Financing Sources - Government												F	
5799.0000	Adjust of Appropriations Used	5799	Adjustment of Appropriations Used													
5800.0000	Tax Revenue Collected	5800	Tax Revenue Collected													
5800.1000	Tax Revenue Collected-Public-Non-Custodial	5800	Tax Revenue Collected - Public - Non-Custodial												NF	
5809.0000	Contra Revenue for Taxes	5809	Contra Revenue for Taxes													
5809.1000	Contra Revenue for Taxes-Public-Non-Custodial	5809	Contra Revenue for Taxes - Public - Non-Custodial												NF	
5890.0000	Tax Revenue Refunds	5890	Tax Revenue Refunds													
5890.1000	Tax Revenue Refunds-Public-Non-Custodial	5890	Tax Revenue Refunds - Public - Non-Custodial												NF	
5900.0000	Other Revenue	5900	Other Revenue													
5900.1000	Other Revenue-Govt	5900	Other Revenue - Government												F	E
5900.1900	Other Revenue-Govt-Non-Exchange	5900	Other Revenue - Government - Non-Exchange												F	NE
5900.2000	Other Revenue-Public	5900	Other Revenue - Public												NF	E
5900.2900	Other Revenue-Public-Non-Exchange	5900	Other Revenue - Public - Non-Exchange												NF	NE
5909.0000	Contra Revenue for Other Revenue	5909	Contra Revenue for Other Revenue													

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5909.1000	Contra Revenue for Other Revenue-Govt	5909	Contra Revenue for Other Revenue - Government	F	E											
5909.1900	Contra Revenue for Other Revenue-Govt-Non-Exchange	5909	Contra Revenue for Other Revenue - Government - Non-Exchange	F	NE											
5909.2000	Contra Revenue for Other Revenue-Public	5909	Contra Revenue for Other Revenue - Public	NF	E											
5909.2900	Contra Revenue for Other Revenue-Pub-Non-Exchange	5909	Contra Revenue for Other Revenue - Public - Non-Exchange	NF	NE											
5990.0000	Collections for Others	5990	Collections for Other													
5991.0000	Accrued Collections for Others	5991	Accrued Collections for Other													
	ADD	6100	Operating Expenses - Government - Service Center	F									S			
	ADD	6100	Operating Expenses - Government - Direct	F									D			
	ADD	6100	Operating Expenses - Government - Overhead	F									O			
	ADD	6100	Operating Expenses - Government - General & Administration	F									G			
	ADD	6100	Operating Expenses - Public - Service Center	NF									S			
	ADD	6100	Operating Expenses - Public - Direct	NF									D			
	ADD	6100	Operating Expenses - Public - Overhead	NF									O			
		6100	Operating Expenses - Public - General & Administration	NF									G			
6100.0000	O/E: Program Costs	6100	Operating Expenses - Program Costs													
6100.1100	O/E: Labor-Govt	6100	Operating Expenses - Government	F									11		Labor	
6100.1110	O/E: Labor-Govt-Serv Ctr	6100	Operating Expenses - Government - Service Center - Personnel Compensation	F									S 11	Personnel Compensation		
6100.1120	O/E: Labor-Govt-Direct	6100	Operating Expenses - Government - Direct - Personnel Compensation	F									D 11	Personnel Compensation		

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6100.1130	O/E: Labor-Govt-Overhead	6100	Operating Expenses - Government - Overhead - Personnel Compensation	F									O	11	Personnel Compensation	
6100.1140	O/E: Labor-Govt-G&A	6100	Operating Expenses - Government - G&A - Personnel Compensation	F									G	11	Personnel Compensation	
6100.1150	O/E: Personnel Compensation-Military	6100	Operating Expenses - Government - Direct - Personnel Compensation	F									D	11	Personnel Compensation	Military
6100.1160	O/E: Benefits-Military	6100	Operating Expenses - Government - Direct - Personnel Benefit	F									D	12	Personnel Benefit	Military Personnel Benefit
6100.1170	O/E: Benefits-Former Personnel	6100	Operating Expenses - Government - Direct - Personnel Benefit	F									D	12	Personnel Benefit	Benefits for Former Personnel
6100.1200	O/E: Labor-Public	6100	Operating Expenses - Public	NF										11		
6100.1210	O/E: Labor-Public-Serv Ctr	6100	Operating Expenses - Public - Service Center - Personnel Compensation	NF									S	11	Personnel Compensation	
6100.1220	O/E: Labor-Public-Direct	6100	Operating Expenses - Public - Direct - Personnel Compensation	NF									D	11	Personnel Compensation	
6100.1230	O/E: Labor-Public-Overhead	6100	Operating Expenses - Public - Overhead - Personnel Compensation	NF									O	11	Personnel Compensation	
6100.1240	O/E: Labor-Public-G&A	6100	Operating Expenses - Public - G&A - Personnel Compensation	NF									G	11	Personnel Compensation	
6100.1250	O/E: Personnel Compensation-FTP	6100	Operating Expenses - Public - Direct - Personnel Compensation	NF									D	11	Personnel Compensation	Full-Time Permanent Personnel Compensation
6100.1255	O/E: Annual Leave-FTP	6100	Operating Expenses - Public - Direct - Personnel Compensation	NF									D	11	Personnel Compensation	Full-Time Permanent Annual Leave
6100.1260	O/E: Personnel Compensation-Other than FTP	6100	Operating Expenses - Public - Direct - Personnel Compensation	NF									D	11	Personnel Compensation	Other Than Full-Time Permanent Personnel Compensation
6100.1265	O/E: Annual Leave-Other than FTP	6100	Operating Expenses - Public - Direct - Personnel Compensation	NF									D	11	Personnel Compensation	Other Than Full-Time Permanent Annual Leave
6100.1270	O/E: Overtime-Civilian	6100	Operating Expenses - Public - Direct - Personnel Compensation	NF									D	11	Personnel Compensation	Civilian Overtime
6100.1275	O/E: Cash Awards-Civilian	6100	Operating Expenses - Public - Direct - Personnel Compensation	NF									D	11	Personnel Compensation	Civilian Cash Awards
6100.1280	O/E: General/Other Other Personnel Comp-Civilian	6100	Operating Expenses - Public - Direct - Personnel Compensation	NF									D	11	Personnel Compensation	Other Personnel Compensation
6100.1285	O/E: Personnel Compensation-SPS	6100	Operating Expenses - Public - Direct - Personnel Compensation	NF									D	11	Personnel Compensation	Special Personal Services Personnel Compensation
6100.1290	O/E: Benefits-Civilian	6100	Operating Expenses - Public - Direct - Personnel Benefit	NF									D	12	Personnel Benefit	Civilian Personnel Benefit

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6100.1295	O/E: Benefits-Civilian-Relocation Expenses	6100	Operating Expenses - Public - Direct - Personnel Benefit	NF									D	12	Personnel Benefit	Civilian Relocation Expenses
6100.1299	O/E: Personnel Compensation-Civ-Undistrib	6100	Operating Expenses - Public - Direct - Personnel Compensation	NF									D	11	Personnel Compensation	Undistributed Civilian Personnel Compensation
6100.2050	O/E: Land&Structures	6100	Operating Expenses - Government - Direct - Land and Structures	F									D	32	Land and Structures	Land and Structures Only
6100.2060	O/E: Major Repair&Maintenance-Bldg&Structures	6100	Operating Expenses - Government - Direct - Land and Structures	F									D	32	Land and Structures	Major Repair & Maintenance - Building & Structures
6100.2070	O/E: Major Repair&Maintenance-Roads&Grounds	6100	Operating Expenses - Government - Direct - Land and Structures	F									D	32	Land and Structures	Major Repair & Maintenance - Roads & Grounds
6100.2080	O/E: Major Repair&Maintenance-Mech Systems	6100	Operating Expenses - Government - Direct - Land and Structures	F									D	32	Land and Structures	Major Repair & Maintenance - Mechanical Systems
6100.2100	O/E: Matl Supplies Equipt Land&Struct-Govt	6100	Operating Expenses - Government	F										32	Land and Structures	
6100.2110	O/E: Matl Supplies Equipt Land&Struct-Govt-SC	6100	Operating Expenses - Government - Service Center - Land and Structures	F									S	32	Land and Structures	
6100.2120	O/E: Matl Supplies Equipt Land&Struct-Govt-Dir	6100	Operating Expenses - Government - Direct - Land and Structures	F									D	32	Land and Structures	
6100.2130	O/E: Matl Supplies Equipt Land&Struct-Govt-OH	6100	Operating Expenses - Government - Overhead - Land and Structures	F									O	32	Land and Structures	
6100.2140	O/E: Matl Supplies Equipt Land&Struct-Govt-G&A	6100	Operating Expenses - Government - General & Administrative - Land and Structures	F									G	32	Land and Structures	
6100.2150	O/E: Supplies&Matls-Naval Managed Supply	6100	Operating Expenses - Government - Direct - Supplies & Materials	F									D	26	Supplies & Material	Naval Managed Supply
6100.2155	O/E: Supplies&Matls-Naval Managed Sup-Consumption	6100	Operating Expenses - Government - Direct - Supplies & Materials	F									D	26	Supplies & Material	Naval Managed Supply - Consumption
6100.2160	O/E: Supplies&Matls-Adjustments&Write Off-Govt	6100	Operating Expenses - Government - Direct - Supplies & Materials	F									D	26	Supplies & Material	Adjustments & Write-off
6100.2170	O/E: Equipment-Naval Managed Equipment	6100	Operating Expenses - Government - Direct - Equipment	F									D	31	Equipment	Naval Managed Equipment
6100.2175	O/E: Equipment-Naval Managed Equip-Consumption	6100	Operating Expenses - Government - Direct - Equipment	F									D	31	Equipment	Naval Managed Equipment - Consumption
6100.2180	O/E: Equipment-Adjustments and Write-Off-Govt	6100	Operating Expenses - Government - Direct - Equipment	F									D	31	Equipment	Adjustments & Write-off
6100.2200	O/E: Matl Supplies Equipt Land&Struct-Pub	6100	Operating Expenses - Public	NF										32		

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6100.2210	O/E: Matl Supplies Equipt Land&Struct-Pub-SC	6100	Operating Expenses - Public - Service Center - Supplies & Materials	NF									S	26	Supplies & Material	Land & Structures
6100.2220	O/E: Matl Supplies Equipt Land&Struct-Pub-Dir	6100	Operating Expenses - Public - Direct - Supplies & Materials	NF									D	26	Supplies & Material	Land & Structures
6100.2230	O/E: Matl Supplies Equipt Land&Struct-Pub-OH	6100	Operating Expenses - Public - Overhead - Supplies & Materials	NF									O	26	Supplies & Material	Land & Structures
6100.2240	O/E: Matl Supplies Equipt Land&Struct-Pub-G&A	6100	Operating Expenses - Public - G&A - Supplies & Materials	NF									G	26	Supplies & Material	Land & Structures
6100.2250	O/E: Supplies&Matls-Commercial Purchases	6100	Operating Expenses - Public - Direct - Supplies & Materials	NF									D	26	Supplies & Material	Commercial Purchases
6100.2255	O/E: Supplies&Matls-Commercial-Consumption	6100	Operating Expenses - Public - Direct - Supplies & Materials	NF									D	26	Supplies & Material	Consumption
6100.2260	O/E: Supplies&Matls-Adjustments&Write Off-Comm	6100	Operating Expenses - Public - Direct - Supplies & Materials	NF									D	26	Supplies & Material	Adjustments & Write-off
6100.2270	O/E: Equipment-Commercial Purchases	6100	Operating Expenses - Government - Public - Equipment	NF									D	31	Equipment	Commercial Purchases
6100.2275	O/E: Equipment-Commercial-Consumption	6100	Operating Expenses - Government - Public - Equipment	NF									D	31	Equipment	Consumption
6100.2280	O/E: Equipment-Adjustments and Write-Off-Comm	6100	Operating Expenses - Government - Public - Equipment	NF									D	31	Equipment	Adjustments & Write-off
6100.3010	O/E: Communications Utilities&Misc-General	6100	Operating Expenses - Government - Direct - Rent, Communication & Utilities	F									D	23	Rent, Communication & Utilities	Miscellaneous
6100.3020	O/E: Rental&Lease of I/T Equipment	6100	Operating Expenses - Government - Direct - Rent, Communication & Utilities	F									D	23	Rent, Communication & Utilities	Rental and Lease of IT Equipment
6100.3025	O/E: I/T Services (Not Maintenance or Training)	6100	Operating Expenses - Government - Direct - Rent, Communication & Utilities	F									D	23	Rent, Communication & Utilities	IT Services (not maintenance or training)
6100.3030	O/E: Postage	6100	Operating Expenses - Government - Direct - Rent, Communication & Utilities	F									D	23	Rent, Communication & Utilities	Postage
6100.3035	O/E: Electricity	6100	Operating Expenses - Government - Direct - Rent, Communication & Utilities	F									D	23	Rent, Communication & Utilities	Electricity
6100.3040	O/E: Gas	6100	Operating Expenses - Government - Direct - Rent, Communication & Utilities	F									D	23	Rent, Communication & Utilities	Gas
6100.3045	O/E: Potable Water	6100	Operating Expenses - Government - Direct - Rent, Communication & Utilities	F									D	23	Rent, Communication & Utilities	Portable Water
6100.3050	O/E: Non-Potable Water	6100	Operating Expenses - Government - Direct - Rent, Communication & Utilities	F									D	23	Rent, Communication & Utilities	Non-Potable Water
6100.3055	O/E: Steam	6100	Operating Expenses - Government - Direct - Rent, Communication & Utilities	F									D	23	Rent, Communication & Utilities	Steam

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6100.3060	O/E: Compressed Air	6100	Operating Expenses - Government - Direct - Rent, Communication & Utilities	F									D	23	Rent, Communication & Utilities	Compressed Air
6100.3065	O/E: Sewage Disposal	6100	Operating Expenses - Government - Direct - Rent, Communication & Utilities	F									D	23	Rent, Communication & Utilities	Sewage Disposal
6100.3070	O/E: Communications	6100	Operating Expenses - Government - Direct - Rent, Communication & Utilities	F									D	23	Rent, Communication & Utilities	Communications
6100.3100	O/E: Rent Communications & Utilities-Govt	6100	Operating Expenses - Government	F										23		
6100.3110	O/E: Rent Communications&Util-Govt-Serv Ctr	6100	Operating Expenses - Government - Service Center - Rent, Communication & Utilities	F									S	23	Rent, Communication & Utilities	
6100.3120	O/E: Rent Communications&Util-Govt-Direct	6100	Operating Expenses - Government - Direct - Rent, Communication & Utilities	F									D	23	Rent, Communication & Utilities	
6100.3130	O/E: Rent Communications&Util-Govt-Overhead	6100	Operating Expenses - Government - Overhead - Rent, Communication & Utilities	F									O	23	Rent, Communication & Utilities	
6100.3140	O/E: Rent Communications&Util-Govt-G&A	6100	Operating Expenses - Government - G&A - Rent, Communication & Utilities	F									G	23	Rent, Communication & Utilities	
6100.3150	O/E: Rent to GSA	6100	Operating Expenses - Government - Direct - Rent, Communication & Utilities	F									D	23	Rent, Communication & Utilities	Rental Payments to GSA
6100.3200	O/E: Rent Communications&Util-Public	6100	Operating Expenses - Public	NF										23		
6100.3210	O/E: Rent Communications&Util-Public-Serv Ctr	6100	Operating Expenses - Public - Service Center - Rent, Communication & Utilities	NF									S	23	Rent, Communication & Utilities	
6100.3220	O/E: Rent Communications&Util-Public-Direct	6100	Operating Expenses - Public - Direct - Rent, Communication & Utilities	NF									D	23	Rent, Communication & Utilities	
6100.3230	O/E: Rent Communications&Util-Public-Overhead	6100	Operating Expenses - Public - Overhead - Rent, Communication & Utilities	NF									O	23	Rent, Communication & Utilities	
6100.3240	O/E: Rent Communications&Util-Public-G&A	6100	Operating Expenses - Public - G&A - Rent, Communication & Utilities	NF									G	23	Rent, Communication & Utilities	
6100.3250	O/E: Rent to Others-Lease of Land or Buildings	6100	Operating Expenses - Public - Direct - Rent, Communication & Utilities	NF									D	23	Rent, Communication & Utilities	Lease of Land or Buildings
6100.3260	O/E: Rent to Others-Othr Space&Rent-Related Serv	6100	Operating Expenses - Public - Direct - Rent, Communication & Utilities	NF									D	23	Rent, Communication & Utilities	Other Space and Structures
6100.4100	O/E: Services-Govt	6100	Operating Expenses - Government	F										25		Services
6100.4110	O/E: Services-Govt-Serv Ctr	6100	Operating Expenses - Government - Service Center - Other Contractual Services	F									S	25	Other Contractual Services	
6100.4120	O/E: Services-Govt-Direct	6100	Operating Expenses - Government -Direct - Other Contractual Services	F									D	25	Other Contractual Services	
6100.4130	O/E: Services-Govt-Overhead	6100	Operating Expenses - Government - Overhead - Other Contractual Services	F									O	25	Other Contractual Services	Services

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6100.4140	O/E: Services-Govt-G&A	6100	Operating Expenses - Government - G&A - Other Contractual Services	F									G	25	Other Contractual Services	Services
6100.4150	O/E: Other Goods&Services from Govt Accounts	6100	Operating Expenses - Government -Direct - Other Contractual Services	F									D	25	Other Contractual Services	Other Goods and Services
6100.4200	O/E: Services-Public	6100	Operating Expenses - Public	NF										25		Services
6100.4210	O/E: Services-Public-Serv Ctr	6100	Operating Expenses - Public - Service Center - Other Contractual Services	NF									S	25	Other Contractual Services	
6100.4220	O/E: Services-Public-Direct	6100	Operating Expenses - Public -Direct - Other Contractual Services	NF									D	25	Other Contractual Services	Services
6100.4230	O/E: Services-Public-Overhead	6100	Operating Expenses - Public - Overhead - Other Contractual Services	NF									O	25	Other Contractual Services	Services
6100.4240	O/E: Services-Public-G&A	6100	Operating Expenses - Public - G&A - Other Contractual Services	NF									G	25	Other Contractual Services	Services
6100.4250	O/E: Mgmt&Professional Support Services	6100	Operating Expenses - Public -Direct - Other Contractual Services	NF									D	25	Other Contractual Services	Management & Professional Support Services
6100.4255	O/E: Studies Analyses&Evaluation Services	6100	Operating Expenses - Public -Direct - Other Contractual Services	NF									D	25	Other Contractual Services	Studies, Analysis & Evaluation Support
6100.4260	O/E: Engineering&Technical Support Services	6100	Operating Expenses - Public -Direct - Other Contractual Services	NF									D	25	Other Contractual Services	Engineering & Technical Support Services
6100.4265	O/E: Training Services&Tuition-Commercial	6100	Operating Expenses - Public -Direct - Other Contractual Services	NF									D	25	Other Contractual Services	Training Services & Tuition
6100.4270	O/E: Advisory&Assistance Services-General/Other	6100	Operating Expenses - Public -Direct - Other Contractual Services	NF									D	25	Other Contractual Services	Advisory & Assistance Services
6100.4275	O/E: Other Commercial Services-General	6100	Operating Expenses - Public -Direct - Other Contractual Services	NF									D	25	Other Contractual Services	Other
6100.4280	O/E: Printing&Reproduction	6100	Operating Expenses - Public - Direct - Printing & Reproduction	NF									D	24	Printing & Reproduction	
6100.4285	O/E: Research&Development	6100	Operating Expenses - Public -Direct - Other Contractual Services	NF									D	25	Other Contractual Services	Research & Development
6100.4290	O/E: Medical Care	6100	Operating Expenses - Public -Direct - Other Contractual Services	NF									D	25	Other Contractual Services	Medical Care
6100.4295	O/E: Subsistence&Support of Persons	6100	Operating Expenses - Public -Direct - Other Contractual Services	NF									D	25	Other Contractual Services	Subsistence & Support of Persons
6100.5010	O/E: Operation&Maintenance of Facilities	6100	Operating Expenses - Government -Direct - Other Contractual Services	F									D	25	Other Contractual Services	Operation and Maintenance - Facilities
6100.5020	O/E: Recur Minor Repair&Maint-Bldgs&Structures	6100	Operating Expenses - Government -Direct - Other Contractual Services	F									D	25	Other Contractual Services	Recurring Operation and Maintenance - Buildings & Structures

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6100.5030	O/E: Recur Minor Repair&Maint-Roads&Grounds	6100	Operating Expenses - Government -Direct - Other Contractual Services	F									D	25	Other Contractual Services	Recurring Operation and Maintenance - Roads & Grounds
6100.5040	O/E: Operation&Maintenance of Equipment	6100	Operating Expenses - Government -Direct - Other Contractual Services	F									D	25	Other Contractual Services	Operation and Maintenance - Equipment
6100.5050	O/E: Recur Minor Repair&Maint-Minor Property	6100	Operating Expenses - Government -Direct - Other Contractual Services	F									D	25	Other Contractual Services	Recurring Operation and Maintenance - Minor Property
6100.5100	O/E: Repair&Maintenance-Govt	6100	Operating Expenses - Government	F										25		Repair & Maintenance
6100.5110	O/E: Repair&Maintenance-Govt-Serv Ctr	6100	Operating Expenses - Government - Service Center - Other Contractual Services	F									S	25	Other Contractual Services	
6100.5120	O/E: Repair&Maintenance-Govt-Direct	6100	Operating Expenses - Government -Direct - Other Contractual Services	F									D	25	Other Contractual Services	Repair & Maintenance
6100.5130	O/E: Repair&Maintenance-Govt-Overhead	6100	Operating Expenses - Government - Overhead - Other Contractual Services	F									O	25	Other Contractual Services	Repair & Maintenance
6100.5140	O/E: Repair&Maintenance-Govt-G&A	6100	Operating Expenses - Government - G&A - Other Contractual Services	F									G	25	Other Contractual Services	Repair & Maintenance
6100.5200	O/E: Repair&Maintenance-Public	6100	Operating Expenses - Public	NF										25		Repair & Maintenance
6100.5210	O/E: Repair&Maintenance-Public-Serv Ctr	6100	Operating Expenses - Public - Service Center - Other Contractual Services	NF									S	25	Other Contractual Services	
6100.5220	O/E: Repair&Maintenance-Public-Direct	6100	Operating Expenses - Public -Direct - Other Contractual Services	NF									D	25	Other Contractual Services	Repair & Maintenance
6100.5230	O/E: Repair&Maintenance-Public-Overhead	6100	Operating Expenses - Public - Overhead - Other Contractual Services	NF									O	25	Other Contractual Services	Repair & Maintenance
6100.5240	O/E: Repair&Maintenance-Public-G&A	6100	Operating Expenses - Public - G&A - Other Contractual Services	NF									G	25	Other Contractual Services	Repair & Maintenance
6100.6010	O/E: Travel&Transportation-Persons-Per Diem	6100	Operating Expenses - Government - Direct - Travel & Transportation of Persons	F									D	21	Travel & Transportation of Persons	Per Diem
6100.6020	O/E: Travel&Transportation-Persons-General/Other	6100	Operating Expenses - Government - Direct - Travel & Transportation of Persons	F									D	21	Travel & Transportation of Persons	Other
6100.6030	O/E: Travel&Transportation-Persons-Write Off	6100	Operating Expenses - Government - Direct - Travel & Transportation of Persons	F									D	21	Travel & Transportation of Persons	Write-off
6100.6040	O/E: Vehicle Rental	6100	Operating Expenses - Government - Direct - Travel & Transportation of Persons	F									D	21	Travel & Transportation of Persons	Vehicle Rental
6100.6100	O/E: Travel and Transportation of Persons-Govt	6100	Operating Expenses - Government	F										21		
6100.6110	O/E: Travel and Trans of Persons-Govt-Serv Ctr	6100	Operating Expenses - Government - Service Center - Travel & Transportation of Persons	F									S	21	Travel & Transportation of Persons	

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6100.6120	O/E: Travel and Trans of Persons-Govt-Direct	6100	Operating Expenses - Government - Direct - Travel & Transportation of Persons	F									D	21	Travel & Transportation of Persons	
6100.6130	O/E: Travel and Trans of Persons-Govt-Overhead	6100	Operating Expenses - Government - Overhead - Travel & Transportation of Persons	F									O	21	Travel & Transportation of Persons	
6100.6140	O/E: Travel and Trans of Persons-Govt-G&A	6100	Operating Expenses - Government - G&A - Travel & Transportation of Persons	F									G	21	Travel & Transportation of Persons	
6100.6200	O/E: Travel and Trans of Persons-Public	6100	Operating Expenses - Public	NF										21		
6100.6210	O/E: Travel and Trans of Persons-Public-Serv Ctr	6100	Operating Expenses - Public - Service Center - Travel & Transportation of Persons	NF									S	21	Travel & Transportation of Persons	
6100.6220	O/E: Travel and Trans of Persons-Public-Direct	6100	Operating Expenses - Public - Direct - Travel & Transportation of Persons	NF									D	21	Travel & Transportation of Persons	
6100.6230	O/E: Travel and Trans of Persons-Public-Overhead	6100	Operating Expenses - Public - Overhead - Travel & Transportation of Persons	NF									O	21	Travel & Transportation of Persons	
6100.6240	O/E: Travel and Trans of Persons-Public-G&A	6100	Operating Expenses - Public - G&A - Travel & Transportation of Persons	NF									G	21	Travel & Transportation of Persons	
6100.7050	O/E: Travel&Transportation-Things-General/Other	6100	Operating Expenses - Government - Direct - Transportation of Things	F									D	22	Transportation of Things	General
6100.7100	O/E: Travel&Transportation of Things-Govt	6100	Operating Expenses - Government	F										22		
6100.7110	O/E: Travel&Trans of Things-Govt-Serv Ctr	6100	Operating Expenses - Government - Service Center - Transportation of Things	F									S	22	Transportation of Things	
6100.7120	O/E: Travel&Trans of Things-Govt-Direct	6100	Operating Expenses - Government - Direct - Transportation of Things	F									D	22	Transportation of Things	
6100.7130	O/E: Travel&Trans of Things-Govt-Overhead	6100	Operating Expenses - Government - Overhead - Transportation of Things	F									O	22	Transportation of Things	
6100.7140	O/E: Travel&Trans of Things-Govt-G&A	6100	Operating Expenses - Government - G&A - Transportation of Things	F									G	22	Transportation of Things	
6100.7150	O/E: Travel&Transportation-Things-MAC Cargo	6100	Operating Expenses - Government - Direct - Transportation of Things	F									D	22	Transportation of Things	MAC
6100.7200	O/E: Travel&Trans of Things-Public	6100	Operating Expenses - Public	NF										22		
6100.7210	O/E: Travel&Trans of Things-Public-Serv Ctr	6100	Operating Expenses - Public - Service Center - Transportation of Things	NF									S	22	Transportation of Things	
6100.7220	O/E: Travel&Trans of Things-Public-Direct	6100	Operating Expenses - Public - Direct - Transportation of Things	NF									D	22	Transportation of Things	
6100.7230	O/E: Travel&Trans of Things-Public-Overhead	6100	Operating Expenses - Public - Overhead - Transportation of Things	NF									O	22	Transportation of Things	
6100.7240	O/E: Travel&Trans of Things-Public-G&A	6100	Operating Expenses - Public - G&A - Transportation of Things	NF									G	22	Transportation of Things	

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6100.7250	O/E: Travel&Trans-Things-Prem/Overnight/Express	6100	Operating Expenses - Public - Direct - Transportation of Things	NF									D	22	Transportation of Things	Premium, Overnight Express
6100.7260	O/E: Travel&Trans-Things-Comm Air Non-Premium	6100	Operating Expenses - Public - Direct - Transportation of Things	NF									D	22	Transportation of Things	Non-premium Air
6100.7270	O/E: Travel&Trans-Things-Comm Land Non-Premium	6100	Operating Expenses - Public - Direct - Transportation of Things	NF									D	22	Transportation of Things	Non-premium Land
6100.8010	O/E: Investments&Loans	6100	Operating Expenses - Government - Direct - Investments & Loans	F									D	33	Investments and Loans	
6100.8015	O/E: Grants Subsidies&Contributions	6100	Operating Expenses - Government - Direct - Grant, Subsidies & Contribution	F									D	41	Grants, Subsidies, & Contribution	
6100.8020	O/E: Insurance Claims	6100	Operating Expenses - Government - Direct - Insurance Claims & Indemnities	F									D	42	Insurance Claims & Indemnities	
6100.8025	O/E: Interest&Dividends	6100	Operating Expenses - Government - Direct - Interest & Dividends	F									D	43	Interest & Dividends	
6100.8030	O/E: Refunds	6100	Operating Expenses - Government - Direct - Refunds	F									D	44	Refunds	
6100.8035	O/E: Discounts Earned	6100	Operating Expenses - Government - Direct - Other	F									D	90	Other	Discounts Earned
6100.8040	O/E: Surcharges	6100	Operating Expenses - Government - Direct - Other	F									D	90	Other	Surcharges
6100.8050	O/E: Misc	6100	Operating Expenses - Government - Direct - Other	F									D	90	Other	Miscellaneous
6100.8060	O/E: Other Expenses-Distributed	6100	Operating Expenses - Government - Direct - Other	F									D	90	Other	Distributed Expense
6100.8065	O/E: Other Expenses-Undistributed	6100	Operating Expenses - Government - Direct - Other	F									D	90	Other	Undistributed Expense
6100.8070	O/E: Other Expenses-Default	6100	Operating Expenses - Government - Direct - Other	F									D	90	Other	Defaulted Expense
6100.8100	O/E: Misc-Govt	6100	Operating Expenses - Government	F										90	Other	Miscellaneous
6100.8110	O/E: Misc-Govt-Serv Ctr	6100	Operating Expenses - Government - Service Center - Other	F									S	90	Other	Miscellaneous
6100.8120	O/E: Misc-Govt-Direct	6100	Operating Expenses - Government - Direct - Other	F									D	90	Other	Miscellaneous
6100.8130	O/E: Misc-Govt-Overhead	6100	Operating Expenses - Government - Overhead - Other	F									O	90	Other	Miscellaneous
6100.8140	O/E: Misc-Govt-G&A	6100	Operating Expenses - Government - G&A - Other	F									G	90	Other	Miscellaneous
6100.8200	O/E: Misc-Public	6100	Operating Expenses - Public	NF										90	Other	Miscellaneous
6100.8210	O/E: Misc-Public-Serv Ctr	6100	Operating Expenses - Public - Service Center - Other	NF									S	90	Other	Miscellaneous

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6100.8220	O/E: Misc-Public-Direct	6100	Operating Expenses - Public - Direct - Other	NF									D	90	Other	Miscellaneous
6100.8230	O/E: Misc-Public-Overhead	6100	Operating Expenses - Public - Overhead - Other	NF									O	90	Other	Miscellaneous
6100.8240	O/E: Misc-Public-G&A	6100	Operating Expenses - Public - G&A - Other	NF									G	90	Other	Miscellaneous
6100.9010	Transfers-In	6100	Operating Expenses - Government - Direct - Other	F									D	90	Other	Transfers-In
6100.9020	Transfers-Out	6100	Operating Expenses - Government - Direct - Other	F									D	90	Other	Transfers-Out
6100.9100	O/E: Transfers-Govt	6100	Operating Expenses - Government	F										90	Other	Transfers
6100.9110	O/E: Transfers-Govt-Serv Ctr	6100	Operating Expenses - Government - Service Center - Other	F									S	90	Other	Transfers
6100.9120	O/E: Transfers-Govt-Direct	6100	Operating Expenses - Government - Direct - Other	F									D	90	Other	Transfers
6100.9130	O/E: Transfers-Govt-Overhead	6100	Operating Expenses - Government - Overhead - Other	F									O	90	Other	Transfers
6100.9140	O/E: Transfers-Govt-G&A	6100	Operating Expenses - Government - G&A - Other	F									G	90	Other	Transfers
6100.9200	O/E: Transfers-Public	6100	Operating Expenses - Public	NF										90	Other	Transfers
6100.9500	O/E: Transfers-Public-Serv Ctr	6100	Operating Expenses - Public - Service Center - Other	NF									S	90	Other	Transfers
6100.9600	O/E: Transfers-Public-Direct	6100	Operating Expenses - Public - Direct - Other	NF									D	90	Other	Transfers
6100.9700	O/E: Transfers-Public-Overhead	6100	Operating Expenses - Public - Overhead - Other	NF									O	90	Other	Transfers
6100.9800	O/E: Transfers-Public-G&A	6100	Operating Expenses - Public - G&A - Other	NF									G	90	Other	Transfers
6190.0000	Contra Bad Debt Exp-Incurred for Others	6190	Contra Bad Debt Expense - Incurred for Other													
6190.1000	Contra Bad Debt Exp-Incurred for Others-Govt	6190	Contra Bad Debt Expense - Incurred for Other - Government	F												
6190.2000	Contra Bad Debt Exp-Incurred for Others-Pub	6190	Contra Bad Debt Expense - Incurred for Other - Public	NF												
6310.0000	Interest Expenses-Borrowing from Treas	6310	Interest Expenses on Borrowing from Treasury													

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6320.0000	Interest Expenses-Securities	6320	Interest Expenses on Securities													
6320.1000	Interest Expenses-Securities-Govt	6320	Interest Expenses on Securities - Government	F												
6320.2000	Interest Expenses-Securities-Public	6320	Interest Expenses on Securities - Public	NF												
6330.0000	Other Interest Expenses	6330	Other Interest Expenses													
6330.1000	Other Interest Expenses-Govt	6330	Other Interest Expenses - Government	F												
6330.2000	Other Interest Expenses-Public	6330	Other Interest Expenses - Public	NF												
6400.0000	Benefit Expense	6400	Benefit Expense													
6400.0100	Federal Employees Compensation Act (FECA) Bill	6400	Benefit Expense - Government	F												Federal Employees Compensation Act Bill
6400.0200	Civilian Service Retirement System (CSRS) Tax	6400	Benefit Expense - Government	F												Civilian Service Retirement System Tax
6400.1000	Benefit Expense-Govt	6400	Benefit Expense - Government	F												
6400.1100	Benefit Expense-Govt-Noncurrent	6400	Benefit Expense - Government - Non-current	F						NC						
6400.1900	Benefit Expense-Govt-Costs Not Assigned	6400	Benefit Expense - Government - Costs Not Assigned to Programs	F			C									
6400.2000	Benefit Expense-Public	6400	Benefit Expense - Public	NF												
6400.2100	Benefit Expense-Public-Noncurrent	6400	Benefit Expense - Public - Non-current	NF						NC						
6400.2900	Benefit Expense-Public-Costs Not Assigned	6400	Benefit Expense - Public - Costs Not Assigned to Programs	NF			C									
6500.0000	Cost of Goods Sold	6500	Cost of Goods Sold													
6500.1000	Cost of Goods Sold-Govt	6500	Cost of Goods Sold - Government	F												
6500.2000	Cost of Goods Sold-Public	6500	Cost of Goods Sold - Public	NF												

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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
6600.0000	Applied Overhead	6600	Applied Overhead													
6600.1000	Applied Overhead-Govt	6600	Applied Overhead - Government	F												
6600.1100	Applied Overhead-Govt-Serv Ctr	6600	Applied Overhead - Government - Service Center	F									S			
6600.1200	Applied Overhead-Govt-Direct	6600	Applied Overhead - Government - Direct	F									D			
6600.1300	Applied Overhead-Govt-Overhead	6600	Applied Overhead - Government - Overhead	F									O			
6600.1400	Applied Overhead-Govt-G&A	6600	Applied Overhead - Government - G&A	F									G			
6600.2000	Applied Overhead-Public	6600	Applied Overhead - Public	NF												
6600.2100	Applied Overhead-Public-Serv Ctr	6600	Applied Overhead - Public - Service Center	NF									S			
6600.2200	Applied Overhead-Public-Direct	6600	Applied Overhead - Public - Direct	NF									D			
6600.2300	Applied Overhead-Public-Overhead	6600	Applied Overhead - Public - Overhead	NF									O			
6600.2400	Applied Overhead-Public-G&A	6600	Applied Overhead - Public - G&A	NF									G			
6710.0000	Deprec Amort&Deplet	6710	Depreciation, Amortization and Depletion													
6710.1000	Deprec Amort&Deplet-Bldg Struct&Facil	6710	Depreciation, Amortization and Depletion - Building, Structures and Facilities													
6710.1100	Deprec Amort&Deplet-Bldg Struct&Facil-Serv Ctr	6710	Depreciation, Amortization and Depletion - Building, Structures and Facilities - Service Center										S	Building, Structures and Facilities		
6710.1200	Deprec Amort&Deplet-Bldg Struct&Facil-Direct	6710	Depreciation, Amortization and Depletion - Building, Structures and Facilities - Direct										D	Building, Structures and Facilities		
6710.1300	Deprec Amort&Deplet-Bldg Struct&Facil-Overhead	6710	Depreciation, Amortization and Depletion - Building, Structures and Facilities - Overhead										O	Building, Structures and Facilities		
6710.1400	Deprec Amort&Deplet-Bldg Struct&Facil-G&A	6710	Depreciation, Amortization and Depletion - Building, Structures and Facilities - General & Administrative										G	Building, Structures and Facilities		
6710.2000	Deprec Amort&Deplet-Leasehold Imprv	6710	Depreciation, Amortization and Depletion - Leasehold Improvements											Leasehold Improvements		
6710.2100	Deprec Amort&Deplet-Leasehold Imprv-Serv Ctr	6710	Depreciation, Amortization and Depletion - Leasehold Improvements - Service Center										S	Leasehold Improvements		
6710.2200	Deprec Amort&Deplet-Leasehold Imprv-Direct	6710	Depreciation, Amortization and Depletion - Leasehold Improvements - Direct										D	Leasehold Improvements		

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6710.2300	Deprec Amort&Deplet-Leasehold Imprv-Overhead	6710	Depreciation, Amortization and Depletion - Leasehold Improvements - Overhead										O	Leasehold Improvements		
6710.2400	Deprec Amort&Deplet-Leasehold Imprv-G&A	6710	Depreciation, Amortization and Depletion - Leasehold Improvements - General & Administrative										G	Leasehold Improvements		
6710.3000	Deprec Amort&Deplet-Software	6710	Depreciation, Amortization and Depletion - Software											Software		
6710.3100	Deprec Amort&Deplet-Software-Serv Ctr	6710	Depreciation, Amortization and Depletion - Software - Service Center										S	Software		
6710.3200	Deprec Amort&Deplet-Software-Direct	6710	Depreciation, Amortization and Depletion - Software - Direct										D	Software		
6710.3300	Deprec Amort&Deplet-Software-Overhead	6710	Depreciation, Amortization and Depletion - Software - Overhead										O	Software		
6710.3400	Deprec Amort&Deplet-Software-G&A	6710	Depreciation, Amortization and Depletion - Software - General & Administrative										G	Software		
6710.4000	Deprec Amort&Deplet-Assets Under Capital Lease	6710	Depreciation, Amortization and Depletion - Assets Under Capital Lease											Assets Under Capital Lease		
6710.4100	Deprec Amort&Deplet-Assets Under Capital Lease-SC	6710	Depreciation, Amortization and Depletion - Assets Under Capital Lease - Service Center										S	Assets Under Capital Lease		
6710.4200	Deprec Amort&Deplet-Assets Under Capital Lease-Dir	6710	Depreciation, Amortization and Depletion - Assets Under Capital Lease - Direct										D	Assets Under Capital Lease		
6710.4300	Deprec Amort&Deplet-Assets Under Capital Lease-OH	6710	Depreciation, Amortization and Depletion - Assets Under Capital Lease - Overhead										O	Assets Under Capital Lease		
6710.4400	Deprec Amort&Deplet-Assets Under Capital Lease-G&A	6710	Depreciation, Amortization and Depletion - Assets Under Capital Lease - General & Administrative										G	Assets Under Capital Lease		
6710.5000	Deprec Amort&Deplet-Equipment-Other	6710	Depreciation, Amortization and Depletion - Equipment - Other											Equipment - Other		
6710.5100	Deprec Amort&Deplet-Equipment-Other-Serv Ctr	6710	Depreciation, Amortization and Depletion - Equipment - Other - Service Center										S	Equipment - Other		
6710.5200	Deprec Amort&Deplet-Equipment-Other-Direct	6710	Depreciation, Amortization and Depletion - Equipment - Other - Direct										D	Equipment - Other		
6710.5300	Deprec Amort&Deplet-Equipment-Other-Overhead	6710	Depreciation, Amortization and Depletion - Equipment - Other - Overhead										O	Equipment - Other		
6710.5400	Deprec Amort&Deplet-Equipment-Other-G&A	6710	Depreciation, Amortization and Depletion - Equipment - Other - General & Administrative										G	Equipment - Other		
6720.0000	Bad Debt Expense	6720	Bad Debt Expense													

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6730.0000	Imputed Costs	6730	Imputed Costs													
6730.1000	Imputed Costs-Civilian Retirement	6730	Imputed Costs - Civilian Retirement												Civilian Retirement	
6730.2000	Imputed Costs-Civilian Health	6730	Imputed Costs - Civilian Health												Civilian Health	
6730.3000	Imputed Costs-Civilian Life Insurance	6730	Imputed Costs - Civilian Life Insurance												Civilian Life Insurance	
6730.4000	Imputed Costs-Military Retirement Pension	6730	Imputed Costs - Military Retirement Pension												Military Retirement Pension	
6730.5000	Imputed Costs-Military Retirement Health	6730	Imputed Costs - Military Retirement Health												Military Retirement Health	
6730.6000	Imputed Costs-Judgement Fund Litigation	6730	Imputed Costs - Judgement Fund Litigation												Judgement Fund Litigation	
6790.0000	Other Expenses Not Requiring Budgetary Resources	6790	Other Expenses Not Requiring Budgetary Resources													
6790.1000	Other Expenses Not Requiring Budgetary Res-Govt	6790	Other Expenses Not Requiring Budgetary Resources - Government													
6790.2000	Other Expenses Not Requiring Budgetary Res-Pub	6790	Other Expenses Not Requiring Budgetary Resources - Public													
6800.0000	Future Funded Expenses	6800	Future Funded Expenses													
6800.1000	Future Funded Expenses-Govt	6800	Future Funded Expenses - Government													
6800.1900	Future Funded Exp-Govt-Not Assigned to Programs	6800	Future Funded Expenses - Government- Not Assigned to Programs					NP								C
6800.2000	Future Funded Expenses-Public	6800	Future Funded Expenses-Public													
6800.2900	Future Funded Exp-Pub-Not Assigned to Programs	6800	Future Funded Expenses-Public - Not Assigned to Programs					NP								C
6900.0000	Non-Production Costs	6900	Non-Production Costs													
6900.1000	Non-Production Costs-Govt	6900	Non-Production Costs - Government													
6900.2000	Non-Production Costs-Public	6900	Non-Production Costs - Public													

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System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	DON - USSGL Implementation							Additional System Specific Attributes			
				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
6900.2900	Non-Production Costs-Pub-Not Assigned to Programs	6900	Non-Production Costs - Public - Not Assigned to Programs	NF					C					
7110.0000	Gains on Disposition of Assets	7110	Gains on Disposition of Assets											
7110.1100	Gains on Disposition of Assets - Government - Exchange - Production	7110	Gains on Disposition of Assets - Government - Exchange - Production	F	E		P							
7110.1190	Gains on Disposition of Assets - Government - Exchange - Production - Not Assigned to Programs	7110	Gains on Disposition of Assets - Government - Exchange - Production - Not Assigned to Programs	F	E		P	C						
7110.1200	Gains on Disposition of Assets - Government - Exchange - Non- Production	7110	Gains on Disposition of Assets - Government - Exchange - Non-Production	F	E		NP							
7110.1290	Gains on Disposition of Assets - Government - Exchange - Non- Production - Not Assigned to Programs	7110	Gains on Disposition of Assets - Government - Exchange - Non-Production - Not Assigned to Programs	F	E		NP	C						
7110.1300	Gains on Disposition of Assets - Government - Non-Exchange - Production	7110	Gains on Disposition of Assets - Government - Non-Exchange - Production	F	NE		P							
7110.1390	Gains on Disposition of Assets - Government - Non-Exchange - Production - Costs not Assigned to Programs	7110	Gains on Disposition of Assets - Government - Non-Exchange - Production - Costs Not Assigned to Programs	F	NE		P	C						
7110.1400	Gains on Disposition of Assets - Government - Non-Exchange - Non-Production	7110	Gains on Disposition of Assets - Government - Non-Exchange - Non-Production	F	NE		NP							
7110.1490	Gains on Disposition of Assets - Government - Non-Exchange - Non-Production - Costs Not Assigned to Programs	7110	Gains on Disposition of Assets - Government - Non-Exchange - Non-Production - Costs Not Assigned to Programs	F	NE		NP	C						
7110.2100	Gains on Disposition of Assets - Public - Exchange - Production	7110	Gains on Disposition of Assets - Public - Exchange - Production	NF	E		P							
7110.2190	Gains on Disposition of Assets - Public - Exchange - Production - Costs not assigned to Programs	7110	Gains on Disposition of Assets - Public - Exchange - Production - Costs Not Assigned to Programs	NF	E		P	C						
7110.2200	Gains on Disposition of Assets - Public - Exchange - Non - Production	7110	Gains on Disposition of Assets - Public - Exchange - Non-Production	NF	E		NP							
7110.2290	Gains on Disposition of Assets - Public - Exchange - Non - Production - Costs not assigned to Programs	7110	Gains on Disposition of Assets - Public - Exchange - Non-Production - Costs Not Assigned to Programs	NF	E		NP	C						
7110.2300	Gains on Disposition of Assets - Public - Non-Exchange - Production	7110	Gains on Disposition of Assets - Public - Non-Exchange - Production	NF	NE		P							
7110.2390	Gains on Disposition of Assets - Public - Non-Exchange - Production - Costs not assigned to Programs	7110	Gains on Disposition of Assets - Public - Non-Exchange - Production - Costs Not Assigned to Programs	NF	NE		P	C						

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				Fed/Non-Federal	NE										
7110.2400	Gains on Disposition of Assets - Public - Non-Exchange - Non-Production	7110	Gains on Disposition of Assets - Public - Non-Exchange - Non-Production	NF	NE	NP									
7110.2490	Gains on Disposition of Assets - Public - Non-Exchange - Non-Production - Costs not assigned to Programs	7110	Gains on Disposition of Assets - Public - Non-Exchange - Non-Production - Costs Not Assigned to Programs	NF	NE	NP		C							
7190.0000	Other Gains	7190	Other Gains												
7190.1100	Other Gains - Government - Exchange - Production	7190	Other Gains - Government - Exchange - Production	F	E	P									
7190.1190	Other Gains - Government - Exchange - Production - Not Assigned to Programs	7190	Other Gains - Government - Exchange - Production - Not Assigned to Programs	F	E	P		C							
7190.1200	Other Gains - Government - Exchange - Non-Production	7190	Other Gains - Government - Exchange - Non-Production	F	E	NP									
7190.1290	Other Gains - Government - Exchange - Non-Production - Not Assigned to Programs	7190	Other Gains - Government - Exchange - Non-Production - Not Assigned to Programs	F	E	NP		C							
7190.1300	Other Gains - Government - Non-Exchange - Production	7190	Other Gains - Government - Non-Exchange - Production	F	NE	P									
7190.1390	Other Gains - Government - Non-Exchange - Production - Costs not Assigned to Programs	7190	Other Gains - Government - Non-Exchange - Production - Costs Not Assigned to Programs	F	NE	P		C							
7190.1400	Other Gains - Government - Non-Exchange - Non-Production	7190	Other Gains - Government - Non-Exchange - Non-Production	F	NE	NP									
7190.1490	Other Gains - Government - Non-Exchange - Non-Production - Costs Not Assigned to Programs	7190	Other Gains - Government - Non-Exchange - Non-Production - Costs Not Assigned to Programs	F	NE	NP		C							
7190.2100	Other Gains - Public - Exchange - Production	7190	Other Gains - Public - Exchange - Production	NF	E	P									
7190.2190	Other Gains - Public - Exchange - Production - Costs not assigned to Programs	7190	Other Gains - Public - Exchange - Production - Costs Not Assigned to Programs	NF	E	P		C							
7190.2200	Other Gains - Public - Exchange - Non - Production	7190	Other Gains - Public - Exchange - Non-Production	NF	E	NP									
7190.2290	Other Gains - Public - Exchange - Non - Production - Costs not assigned to Programs	7190	Other Gains - Public - Exchange - Non-Production - Costs Not Assigned to Programs	NF	E	NP		C							
7190.2300	Other Gains - Public - Non-Exchange - Production	7190	Other Gains - Public - Non-Exchange - Production	NF	NE	P									
7190.2390	Other Gains - Public - Non-Exchange - Production - Costs not assigned to Programs	7190	Other Gains - Public - Non-Exchange - Production - Costs Not Assigned to Programs	NF	NE	P		C							
7190.2400	Other Gains - Public - Non-Exchange - Non-Production	7190	Other Gains - Public - Non-Exchange - Non-Production	NF	NE	NP									
7190.2490	Other Gains - Public - Non-Exchange - Non-Production - Costs not assigned to Programs	7190	Other Gains - Public - Non-Exchange - Non-Production - Costs Not Assigned to Programs	NF	NE	NP		C							

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7210.0000	Losses on Disposition of Assets	7210	Losses on Disposition of Assets													
7210.1100	Losses on Disposition of Assets - Government - Exchange - Production	7210	Losses on Disposition of Assets - Government - Exchange - Production	F	E		P									
7210.1190	Losses on Disposition of Assets - Government - Exchange - Production - Not Assigned to Programs	7210	Losses on Disposition of Assets - Government - Exchange - Production - Not Assigned to Programs	F	E		P	C								
7210.1200	Losses on Disposition of Assets - Government - Exchange - Non- Production	7210	Losses on Disposition of Assets - Government - Exchange - Non-Production	F	E		NP									
7210.1290	Losses on Disposition of Assets - Government - Exchange - Non- Production - Not Assigned to Programs	7210	Losses on Disposition of Assets - Government - Exchange - Non-Production - Not Assigned to Programs	F	E		NP	C								
7210.1300	Losses on Disposition of Assets - Government - Non-Exchange - Production	7210	Losses on Disposition of Assets - Government - Non-Exchange - Production	F	NE		P									
7210.1390	Losses on Disposition of Assets - Government - Non-Exchange - Production - Costs not Assigned to Programs	7210	Losses on Disposition of Assets - Government - Non-Exchange - Production - Costs Not Assigned to Programs	F	NE		P	C								
7210.1400	Losses on Disposition of Assets - Government - Non-Exchange - Non-Production	7210	Losses on Disposition of Assets - Government - Non-Exchange - Non-Production	F	NE		NP									
7210.1490	Losses on Disposition of Assets - Government - Non-Exchange - Non-Production - Costs Not Assigned to Programs	7210	Losses on Disposition of Assets - Government - Non-Exchange - Non-Production - Costs Not Assigned to Programs	F	NE		NP	C								
7210.2100	Losses on Disposition of Assets - Public - Exchange - Production	7210	Losses on Disposition of Assets - Public - Exchange - Production	NF	E		P									
7210.2190	Losses on Disposition of Assets - Public - Exchange - Production - Costs not assigned to Programs	7210	Losses on Disposition of Assets - Public - Exchange - Production - Costs Not Assigned to Programs	NF	E		P	C								
7210.2200	Losses on Disposition of Assets - Public - Exchange - Non - Production	7210	Losses on Disposition of Assets - Public - Exchange - Non-Production	NF	E		NP									
7210.2290	Losses on Disposition of Assets - Public - Exchange - Non - Production - Costs not assigned to Programs	7210	Losses on Disposition of Assets - Public - Exchange - Non-Production - Costs Not Assigned to Programs	NF	E		NP	C								
7210.2300	Losses on Disposition of Assets - Public - Non-Exchange - Production	7210	Losses on Disposition of Assets - Public - Non-Exchange - Production	NF	NE		P									
7210.2390	Losses on Disposition of Assets - Public - Non-Exchange - Production - Costs not assigned to Programs	7210	Losses on Disposition of Assets - Public - Non-Exchange - Production - Costs Not Assigned to Programs	NF	NE		P	C								
7210.2400	Losses on Disposition of Assets - Public - Non-Exchange - Non-Production	7210	Losses on Disposition of Assets - Public - Non-Exchange - Non-Production	NF	NE		NP									

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System Account	System Account Title	USSGL Account	DON Uniform Standard COA Account Title	DON - USSGL Implementation				Object Class Code	Other Information	Additional System Specific Attributes
				Fed/Non-Federa	Exchange/Non-Exchange	Funded/Unfunded	Production/Non-Production			
7210.2490	Losses on Disposition of Assets - Public - Non-Exchange - Non-Production - Costs not assigned to Programs	7210	Losses on Disposition of Assets - Public - Non-Exchange - Non-Production - Costs Not Assigned to Programs	NF	NE	NP	C			
7290.0000	Other Losses	7290	Other Losses							
7290.1100	Other Losses - Government - Exchange - Production	7290	Other Losses - Government - Exchange - Production	F	E	P				
7290.1190	Other Losses - Government - Exchange - Production - Not Assigned to Programs	7290	Other Losses - Government - Exchange - Production - Not Assigned to Programs	F	E	P	C			
7290.1200	Other Losses - Government - Exchange - Non-Production	7290	Other Losses - Government - Exchange - Non-Production	F	E	NP				
7290.1290	Other Losses - Government - Exchange - Non-Production - Not Assigned to Programs	7290	Other Losses - Government - Exchange - Non-Production - Not Assigned to Programs	F	E	NP	C			
7290.1300	Other Losses - Government - Non-Exchange - Production	7290	Other Losses - Government - Non-Exchange - Production	F	NE	P				
7290.1390	Other Losses - Government - Non-Exchange - Production - Costs not Assigned to Programs	7290	Other Losses - Government - Non-Exchange - Production - Costs Not Assigned to Programs	F	NE	P	C			
7290.1400	Other Losses - Government - Non-Exchange - Non-Production	7290	Other Losses - Government - Non-Exchange - Non-Production	F	NE	NP				
7290.1490	Other Losses - Government - Non-Exchange - Non-Production - Costs Not Assigned to Programs	7290	Other Losses - Government - Non-Exchange - Non-Production - Costs Not Assigned to Programs	F	NE	NP	C			
7290.2100	Other Losses - Public - Exchange - Production	7290	Other Losses - Public - Exchange - Production	NF	E	P				
7290.2190	Other Losses - Public - Exchange - Production - Costs not assigned to Programs	7290	Other Losses - Public - Exchange - Production - Costs not assigned to Programs	NF	E	P	C			
7290.2200	Other Losses - Public - Exchange - Non-Production	7290	Other Losses - Public - Exchange - Non-Production	NF	E	NP				
7290.2290	Other Losses - Public - Exchange - Non-Production - Costs not assigned to Programs	7290	Other Losses - Public - Exchange - Non-Production - Costs Not Assigned to Programs	NF	E	NP	C			
7290.2300	Other Losses - Public - Non-Exchange - Production	7290	Other Losses - Public - Non-Exchange - Production	NF	NE	P				
7290.2390	Other Losses - Public - Non-Exchange - Production - Costs not assigned to Programs	7290	Other Losses - Public - Non-Exchange - Production - Costs Not Assigned to Programs	NF	NE	P	C			
7290.2400	Other Losses - Public - Non-Exchange - Non-Production	7290	Other Losses - Public - Non-Exchange - Non-Production	NF	NE	NP				
7290.2490	Other Losses - Public - Non-Exchange - Non-Production - Costs not assigned to Programs	7290	Other Losses - Public - Non-Exchange - Non-Production - Costs Not Assigned to Programs	NF	NE	NP	C			

**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 Items - Government	7300	Extraordinary Items - Government	F												
7300.1900	Extraordinary Items - Government - Not Assigned to Programs	7300	Extraordinary Items - Government - Not Assigned to Programs	F			NP	C								
7300.2000	Extraordinary Items - Public	7300	Extraordinary Items - Public	NF												
7300.2900	Extraordinary Items - Public - Not Assigned to Programs	7300	Extraordinary Items - Public - Not Assigned to Programs	NF			NP	C								
7400.0000	Prior-period Adjustments	7400	Prior-period Adjustments													
8000.0000	Memorandum															Summary Memorandum Account
8010.0000	Guaranteed Loan Level															Memorandum Account
8015.0000	Guaranteed Loan Level - Unapportioned															Memorandum Account
8020.0000	Guaranteed Loan Level - Apportioned															Memorandum Account
8040.0000	Guaranteed Loan Level - Used Authority															Memorandum Account
8045.0000	Guaranteed Loan Level - Unused Authority															Memorandum Account

**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	CNATP	Direct/Reimbursable	Current/Non-Current	Operating/Capital		Billed/Unbilled	SSC/Direct/Overhead/GA	Object Class Code	Other Information
8050.0000	Guaranteed Loan Principal Outstanding															Memorandum Account
8053.0000	Guaranteed Loan New Disbursements by Lender															Memorandum Account
8065.0000	Guaranteed Loan Collections, Defaults, and Adjustments															Memorandum Account
8070.0000	Guaranteed Loan Cumulative Disbursements by Lenders															Memorandum Account