

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

<u>Account Number</u>	<u>Title</u>	<u>Normal Balance</u>
<b>2000</b>	<b>LIABILITIES (continued)</b>	
	<b>OTHER LIABILITIES (continued)</b>	
2940	Capital Lease Liability	Credit
2950	Liability for Subsidy Related to Undisbursed Loans	Credit
<b>2960</b>	<b>Accounts Payable From Canceled Appropriations</b>	<b>Credit</b>
2970	Resources Payable to Treasury	Credit
2980	Custodial Liability	Credit
2990	Other Liabilities	Credit
2995	Estimated Cleanup Cost Liability	Credit
<b>3000</b>	<b>NET POSITION</b>	
<b>3100</b>	<b>Unexpended Appropriations - Cumulative</b>	<b>Credit</b>
<b>3101</b>	<b>Unexpended Appropriations - Appropriations Received</b>	<b>Credit</b>
<b>3102</b>	<b>Unexpended Appropriations - Transfers-In</b>	<b>Credit</b>
<b>3103</b>	<b>Unexpended Appropriations - Transfers-Out</b>	<b>Debit</b>
<b>3106</b>	<b>Unexpended Appropriations - Adjustments</b>	<b>Either</b>
<b>3107</b>	<b>Unexpended Appropriations - Used</b>	<b>Debit</b>
<b>3109</b>	<b>Unexpended Appropriations - "Prior-Period Adjustment"</b>	<b>Either</b>
3310	Cumulative Results of Operations	Either
<b>4000</b>	<b>BUDGETARY</b>	
	<b>ANTICIPATED RESOURCES</b>	
4032	Anticipated Contract Authority	Debit
<b>4034</b>	<b>Anticipated Adjustments to Contract Authority</b>	<b>Either</b>
4042	Estimated Borrowing Authority - Indefinite	Debit
4044	Anticipated Reductions to Borrowing Authority	Credit
4047	Anticipated Transfers to Treasury	Credit
4060	Anticipated Collections from Non-Federal Sources	Debit
4070	Anticipated Collections from Federal Sources	Debit
	<b>APPROPRIATIONS REALIZED</b>	
4111	Debt Liquidation Appropriations	Debit
4112	Deficiency Appropriations	Debit
4114	Appropriated Trust or Special Fund Receipts	Debit
4115	Loan Subsidy Appropriation - Definite - Current	Debit
4116	Entitlement Loan Subsidy Appropriation - Indefinite	Debit
4117	Loan Administrative Expense Appropriation - Definite - Current	Debit