

U. S. GOVERNMENT STANDARD GENERAL LEDGER

SECTION I. CHART OF ACCOUNTS

The Chart of Accounts provides the basic structure for the U.S. Government Standard General Ledger (USSGL). It incorporates both proprietary and budgetary accounts. The proprietary and budgetary sets of general ledger accounts are self-balancing (the total debits equal total credits). It is important to note that central agency reporting requires a lower level of detail than the 4-digit USSGL account numbers provide. Therefore, the USSGL Board developed attributes containing various domain values that when added to a basic 4-digit USSGL account provides the appropriate level of detail needed for central agency reporting and, in effect, creates a new USSGL account. See Section IV for attribute definitions and domain values. It is this lower level of data, the basic 4-digit USSGL account plus applicable attribute domain values that agencies are required to capture at the transaction-level to: 1) comply with USSGL policy contained herein and 2) achieve the desired result for proper reporting.

The basic 4-digit USSGL accounts are classified as follows:

- **1000 Assets**
- **2000 Liabilities**
- **3000 Net Position**
- **4000 Budgetary**
- **5000 Revenue and Other Financing Sources**
- **6000 Expense**
- **7000 Gains/Losses/Miscellaneous Items**
- **8000 Memorandum**

Agencies may expand this numbering system to as many digits as necessary to accommodate agency-specific requirements. However, subsidiary accounts must summarize or “roll-up” to the 4-digit USSGL accounts plus any related attributes as defined herein. The 9000 series of accounts are available for agencies to record and maintain agency-specific statistical and/or memorandum data.

In February 1999, the USSGL Board voted to delete summary accounts. However, agencies may summarize accounts as they find useful. Section headings replace many of the deleted summary accounts to maintain the integrity of the account structure.

USSGL accounts appearing in bold are new or indicate a change (i.e., revised title or definition).

**SUPPLEMENT
SECTION I**

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