

Reclamation Manual

Directives and Standards

U.S. Standard General Ledger (USSGL) Six Digit Chart of Accounts

The Department of the Treasury uses a six-digit Chart of Accounts. The Department of the Interior, including the Bureau of Reclamation, currently uses a four-digit Chart of Accounts which consists of the first four digits of the below accounts.

100000	Assets
200000	Liabilities
300000	Net Position
400000	Budgetary
500000	Revenue and Other Financing Sources
600000	Expense
700000	Gains/Losses/Miscellaneous Items
800000	Memorandum
900000	Agency-Specific Statistical And/Or Memorandum Data