

ADDENDUM 1
DoD UNIFORM CHART OF ACCOUNTS

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>VOLUME 4 CHAPTER REFERENCE</u>
<u>1000</u>	<u>ASSETS</u>	2
<u>1010</u>	<u>Fund Balance with Treasury</u>	2
<u>1011</u>	<u>Funds Collected</u>	2
1011.1	Funds Collected-Operation-DBOF	2
1011.2	Funds Collected-Capital Asset-DBOF	2
1011.3	Funds Collected-Depreciation-DBOF	2
1011.4	Funds Collected-MILCON-DBOF	2
<u>1012</u>	<u>Funds Disbursed</u>	2
1012.1	Funds Disbursed-Operating-DBOF	2
1012.2	Funds Disbursed-Capital-DBOF	2
1013	Funds With Treasury	2
1014	Undistributed Collections	2
1015	Undistributed Disbursements	2
<u>1100</u>	<u>Cash</u>	2
1110	Undeposited Collections	2
1120	Imprest Funds	2
<u>1190</u>	<u>Other Cash</u>	2
1191	Disbursing Officers' Cash	2
1200	Foreign Currency	2
<u>1300</u>	<u>Receivables, Net</u>	3
<u>1310</u>	<u>Accounts Receivable</u>	3
1311	Accounts Receivable-Government-Current	3
1312	Accounts Receivable-Government-Noncurrent	3
1313	Accounts Receivable-Public-Current	3
1314	Accounts Receivable-Public-Noncurrent	3
1315	Refunds Receivable-Government	3
1316	Refunds Receivable-Public	3
1319	Allowance for Loss on Accounts Receivable	3
1320	Claims Receivable-Public	3
<u>1350</u>	<u>Loans Receivable</u>	3
1351	Loans Receivable-Government-Current	3
1352	Loans Receivable-Government-Noncurrent	3
1353	Loans Receivable-Public-Current	3
1354	Loans Receivable-Public-Noncurrent	3
1359	Allowance for Loss on Loans Receivable	3

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>VOLUME 4 CHAPTER REFERENCE</u>
<u>1400</u>	<u>Advances and Prepayments</u>	5
<u>1410</u>	<u>Advances to Others</u>	5
1411	Travel Advances	5
1412	Advances to Contractors and Suppliers	5
1413	Advances to Grantees	5
1414	Advances-All Others-Public	5
1415	Advances to Government Agencies and Funds	5
<u>1450</u>	<u>Prepayments</u>	5
1451	Prepaid Expenses	5
1452	Progress Payments Made to Others	5
<u>1500</u>	<u>Inventories, Net</u>	4
1510	Inventory for Agency Operations	4
1519	Allowance for Loss on Inventory for Agency Operations	4
1520	Inventory for Sale	4
1529	Allowance for Loss on Inventory for Sale	4
1530	Inventory-Raw Material and Supplies	4
1539	Allowance for Loss on Inventory-Raw Materials and Supplies	4
<u>1540</u>	<u>Inventory-Work in Process</u>	4
1541	Inventory-Work in Process-In-House	4
1542	Inventory-Work in Process-Contractor	4
1543	Inventory-Work in Process-Other Government Activities	4
1544	Inventory-Work in Process-Government Furnished Material	4
1545	Customer Work in Progress-Capital-DBOF	4
1549	Allowance for Loss on Inventory-Work in Process	4
1550	Inventory-Finished Goods	4
1559	Allowance for Loss on Inventory-Finished Goods	4
1560	Other Inventory	4
1569	Allowance for Loss on Other Inventory	4
1570	Stockpiled Materials and Supplies	4
1579	Allowance for Loss on Stockpiled Materials and Supplies	4
1580	Inventory in Transit	4

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>VOLUME 4 CHAPTER REFERENCE</u>
<u>1600</u>	<u>Investments, Net</u>	7
1610	Securities (At Par)	7
1611	Securities-Unamortized Premium or Discount	7
1690	Other Investments	7
<u>1700</u>	<u>Fixed Assets, Net</u>	6
1710	Land	6
<u>1720</u>	<u>Construction in Progress</u>	6
1721	Construction in Progress-In House	6
1722	Construction in Progress-Contractor	6
1723	Construction in Progress-Other Government Activities	6
1724	Construction in Progress-Government Furnished Material	6
1725	Construction on Progress-Capital-DBOF	6
1730	Buildings	6
1739	Accumulated Depreciation on Buildings	6
1740	Other Structures and Facilities	6
1749	Accumulated Depreciation on Other Structures and Facilities	6
1750	Equipment	6
1759	Accumulated Depreciation on Equipment	6
<u>1760</u>	<u>Military Equipment</u>	6
1761	Industrial Property in Layaway	7
1762	Equipment in Use	6
1763	Equipment with Contractors, Testing Agencies, Defense Industrial Facilities and Others	6
1764	Equipment on Loan	6
1765	Property Awaiting Disposal	7
1766	Equipment Not in Use	6
1769	Accumulated Depreciation on Military Equipment	6
1770	Equipment in Transit	6
<u>1800</u>	<u>Other Fixed Assets</u>	6
1810	Assets Under Capital Lease	7
1819	Accumulated Depreciation on Assets Under Capital Lease	7
1820	Leasehold Improvements	7
1829	Accumulated Amortization on Leasehold Improvements	7

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>VOLUME 4 CHAPTER REFERENCE</u>
1830	Automated Data Processing Software	7
1839	Accumulated Amortization on Automated Data Processing Software	7
1840	Other Natural Resources	6
1849	Allowance for Depletion	6
1890	Other Fixed Assets	7
<u>1900</u>	<u>Other Assets, Net</u>	7
1910	Acquired Collateral	7
1919	Allowance for Loss on Acquired Collateral	7
1920	Unrequisitioned Authorized Appropriations	7
<u>1990</u>	<u>Other Assets</u>	7
1991	Intangible assets	7
1992	Accumulated Amortization on Intangible Assets	7
<u>2000</u>	<u>LIABILITIES</u>	9
<u>2100</u>	<u>Accrued Liabilities-Other</u>	9
<u>2110</u>	<u>Accounts Payable</u>	9
2111	Accounts Payable-Government-Current	9
2112	Accounts Payable-Government-Noncurrent	9
2113	Accounts Payable-Public-Current	9
2114	Accounts Payable-Public-Noncurrent	9
2115	Claims Payable	9
2120	Disbursements in Transit	9
2130	Contract Holdbacks	9
2140	Accrued Interest Payable	9
2190	Other Accrued Liabilities	9
<u>2200</u>	<u>Accrued Liabilities-Payroll and Benefits</u>	10
<u>2210</u>	<u>Accrued Funded Payroll and Benefits</u>	10
2211	Accrued Payroll-Civilian	10
2212	Accrued Payroll-Military	10
2213	Accrued Payroll-Civilian-Employer Share of Fringe Benefits	10
2214	Accrued Payroll-Military-Employer Share of Fringe Benefits	10

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>VOLUME 4 CHAPTER REFERENCE</u>
<u>2220</u>	<u>Accrued Unfunded Annual Leave</u>	10
2221	Accrued Annual Leave-Civilian (Unfunded)	10
2222	Accrued Annual Leave-Military (Unfunded)	10
<u>2300</u>	<u>Unearned Revenues (Advances)</u>	14
<u>2310</u>	<u>Advances from Others</u>	14
2311	Unearned Revenue-Advances from Government Agencies and Funds	14
2312	Unearned Revenue-Advances from the Public	14
2320	Deferred Credits	14
<u>2400</u>	<u>Liability for Deposit Funds and Suspense Accounts</u>	14
2410	Treasury Cash Advances to Disbursing Officers	14
2411	Deposit Fund Liabilities	14
<u>2500</u>	<u>Debt</u>	12
2510	Borrowing From Treasury	12
2520	Borrowing From Federal Financing Bank	12
2530	Securities Issued by Federal Agencies Under Special Financing Authority	12
2540	Participation Certificates	12
<u>2590</u>	<u>Other Debt</u>	12
2591	Mortgages Payable-Family Housing	12
2592	Mortgages Payable-Homeowners Assistance Program	12
<u>2600</u>	<u>Actuarial Liabilities</u>	10
2610	Retirement Plans	10
2620	Insurance Plans	10
2690	Other Actuarial Liabilities	10
<u>2900</u>	<u>Other Liabilities</u>	14
2910	Prior Liens Outstanding on Acquired Collateral	14
2920	Contingent Liabilities	14

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>VOLUME 4 CHAPTER REFERENCE</u>
<u>2990</u>	<u>Other Liabilities</u>	14
2991	Capital Leases Payable	13
2992	Liability for Property Furnished by Others	14
2993	Accrued Civilian Severance Pay (Unfunded)	10
2994	Progress Billings to Others	14
<u>3000</u>	<u>EQUITY</u>	17
3100	Appropriated Capital	17
<u>3200</u>	<u>Invested Capital</u>	17
<u>3210</u>	<u>Capital Investments</u>	17
<u>3211</u>	<u>Capital Investment-DBOF</u>	17
3211.1	Appropriations Available	17
3211.2	Assets Capitalized	17
3211.3	Liabilities Assumed	17
3213	Capital Investment-Special Defense Acquisition Trust Fund	17
3214	Capital Investment-Foreign Military Sales Trust Fund	17
3215	Capital Investment-Military Retirement Trust Fund	17
3216	Capital Investment- DoD Education Benefits Trust Fund	17
3217	Capital Investment-Other Trust Funds	17
3220	Transfers-In from Others Without Reimbursement	17
3221	Transfers In from Others Without Reimbursement-DBOF	17
3221.1	Transfers In from Others Without Reimbursement- Capital-DBOF	17
<u>3230</u>	<u>Transfers-Out to Others Without Reimbursement</u>	17
3231	Transfers-Out to Government Agencies Without Reimbursement	17
3232	Transfers-Out to All Others Without Reimbursement	17
3233	Transfers Out to Others Without Reimbursement-DBOF	17
3233.1	Transfers Out to Others Without Reimbursement- Capital-DBOF	17
<u>3300</u>	<u>Results of Operations</u>	17
<u>3310</u>	<u>Cumulative Results of Operations</u>	17
<u>3311</u>	<u>Cumulative Results of Operations-DBOF</u>	17
3311.1	Accumulated Operating Results	17
3311.2	Reserve-Major Real Property Maintenance-DBOF	17
3313	Cumulative Results of Operations-Special Defense Acquisition Trust Fund	17
3314	Cumulative Results of Operations-Foreign Military Sales Trust Fund	17
3315	Cumulative Results of Operations-Military Retirement Trust Fund	17

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>VOLUME 4 CHAPTER REFERENCE</u>
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<u>3320</u>	<u>Net Results of Operations</u>	17
3321	Net Results of Operations-DBOF	17
3323	Net Results of Operations-Special Defense Acquisition Trust Fund	17
3324	Net Results of Operations-Foreign Military Sales Trust Fund	17
3325	Net Results of Operations-Military Retirement Trust Fund	17
3326	Net Results of Operations- DoD Education Benefits Trust Fund	17
3327	Net Results of Operations-Other Trust Funds	17
3400	Donations and Other Items	17
3500	Deferred Liquidating Cash Authority	17
<u>3600</u>	<u>General Fund Receipts</u>	17
3610	Uncollected Revenue-General Fund-Miscellaneous Receipts	17
3620	Funds Returned to General Fund-Miscellaneous Receipts	17

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>VOLUME 3 CHAPTER REFERENCE</u>
<u>4000</u>	<u>BUDGETARY</u>	9
<u>4110</u>	<u>Appropriations Realized</u>	9
4111	Debt Liquidation Appropriations	9
4112	Deficiency Appropriations	9
4113	Appropriations Rescinded	9
4114	Appropriations Realized But Withdrawn	9
4119	Other Appropriations Realized	9
4120	Appropriations Anticipated (Indefinite)	9
<u>4130</u>	<u>Contract Authority</u>	9
4131	Contract Authority-Without Liquidating Appropriation	9
4132	Contract Authority-With Liquidating Appropriation	9
4133	Contract Authority Lapsed or Withdrawn	9
<u>4140</u>	<u>Borrowing Authority</u>	11
4141	Borrowing Authority-Definite	11
4142	Borrowing Authority-Indefinite	11
4143	Borrowing Authority-Withdrawn	11
4150	Other New Budget Authority	9
4160	Anticipated Transfers of Current Fiscal Year Authority	9
4170	Appropriation Transfers	9
4180	Anticipated Transfers of Prior Fiscal Year Authority	9
4190	Transfers-Prior Year Budgetary Resources	9
<u>4210</u>	<u>Anticipated Reimbursements and Other Income</u>	9
4211	Anticipated Reimbursements-Specific Apportionment	9
4212	Anticipated Reimbursements-Automatic Apportionment	9
<u>4220</u>	<u>Reimbursable Orders Accepted</u>	11
4221	Customer Orders Accepted-Automatic Apportionment	11
4222	Customer Orders Accepted-Specific Apportionment	11
<u>4230</u>	<u>Unfilled Customer Orders-Unobligated</u>	11
4231	Unfilled Customer Orders-Without Advance-Automatic Apportionment	11
4232	Unfilled Customer Orders-Without Advance-Specific Apportionment	11
4233	Unfilled Customer Orders-With Advance-Automatic Apportionment	11
4234	Unfilled Customer Orders-With Advance-Specific Apportionment	11

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>VOLUME 3 CHAPTER REFERENCE</u>
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<u>4250</u>	<u>Reimbursements and Other Income Earned</u>	11
4251	Reimbursements Earned-Uncollected-Automatic Apportionment	11
4252	Reimbursements Earned-Uncollected-Specific Apportionment	11
4253	Reimbursements Earned-Collected-Automatic Apportionment	11
4254	Reimbursements Earned-Collected-Specific Apportionment	11
4255	Reimbursements Earned-Collected-Undistributed	11
4310	Anticipated Recoveries of Prior Year Obligations	11
<u>4320</u>	<u>Actual Recoveries of Prior Year Obligations</u>	11
4321	Actual Recoveries of Prior Year Obligations-Direct Program	11
4322	Actual Recoveries of Prior Year Obligations-Reimbursable Program	11
4330	Funds Generated from Deobligations of Prior Year Funds	11
<u>4390</u>	<u>Balance Available for Restoration, Writeoff and Withdrawal</u>	9
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4420	Appropriations Available For Apportionment-Withheld Pending Rescission	9
4430	Appropriations Available For Apportionment-OMB Deferred Programs	9
4440	Revolving Funds Available For Apportionment	9
4450	Authority Available For Apportionment	9
<u>4510</u>	<u>Apportionment Available For Distribution</u>	9
4511	Unallocated Apportionment-Direct Program-Current Period	9
4512	Unallocated Apportionment-Direct Program-Subsequent Periods	9
4513	Unallocated Apportionment-OSD Withheld Programs	9
4514	Unallocated Apportionment-ReimbursableProgram-Current Period	9
4515	Unallocated Apportionment-Reimbursable Program-Subsequent Periods	9
4516	Unallocated Unfunded Contract Authority	9

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>VOLUME 3 CHAPTER REFERENCE</u>
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4518	Unallocated Apportionment-Reserved for Anticipated Resources-Automatically Apportioned	9
4520	Allocations To Others	9
4530	Allocations From Others	9
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4541	Allocations Issued-Direct Program-Current Period	9
4542	Allocations Issued-Direct Program-Subsequent Periods	9
4543	Allocations Issued-Reimbursable Program-Current Period	9
4544	Allocations Issued-Reimbursable Program-Subsequent Periods	9
4545	Allocations Issued-Withheld Programs	9
4550	<u>Internal Fund Distributions Received</u>	10
<u>4560</u>	<u>Funds Available For Allotment</u>	10
4561	Unallotted Allocations-Direct Program-Current Period	10
4562	Unallotted Allocations-Direct Program-Subsequent Period	10
4563	Unallotted Allocations-Reimbursable Program-Current Period	10
4564	Unallotted Allocations-Reimbursable Program-Subsequent Periods	10
4565	Unallotted Allocations-Withheld Programs	10
4566	Unallotted Allocations-Operating Cost Authority-DBOF	10
4567	Unallotted Allocations-Capital Authority-DBOF	10
<u>4570</u>	<u>Allotments Issued</u>	10
4571	Allotments Issued-Direct Program-Current Period	10
4572	Allotments Issued-Direct Program-Subsequent Periods	10
4573	Allotments Issued-Reimbursable Program-Current Period	10
4574	Allotments Issued-Reimbursable Program-Subsequent Periods	10
4575	Allotments Issued-Withheld Programs	10
4576	Allotments Issued-Operating Cost Authority-DBOF	10
4577	Allotments Issued-Capital Authority-DBOF	10
<u>4580</u>	<u>Allotments Received</u>	11
4580.A	Operating Cost Authority-A Goal-DBOF	11
4580.B	Operating Cost Authority-B Goal-DBOF	11
4580.C	Operating Cost Authority-C Goal-DBOF	11
4580.D	Operating Cost Authority-D Goal-DBOF	11
4581	Automatic Reimbursement Program	11
4582	Allotted Reimbursable Program-Current Period	11
4583	Allotted Reimbursable Program-Subsequent Periods	11
<u>4584</u>	<u>Anticipated Earned Authority-DBOF</u>	11
4584.A	Anticipated Earned Authority-A Goal-DBOF	11
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<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>VOLUME 3 CHAPTER REFERENCE</u>
4584.C	Anticipated Earned Authority-C Goal-DBOF	11
4584.D	Anticipated Earned Authority-D Goal-DBOF	11
<u>4585</u>	<u>Capital Program-DBOF</u>	
4585.1	Capital Authority-DBOF-Equipment-Except ADPE & Telcom.	11
4585.2	Capital Authority-DBOF-ADPE & Telecom. Equipment	11
4585.3	Capital Authority-DBOF-Software Development	11
4585.4	Capital Authority-DBOF-Minor Construction	11
4585.5	Capital Authority-DBOF- Management Improvements Initiatives	11
<u>4610</u>	<u>Allotments Available for Commitment/Obligation</u>	11
4611	Uncommitted/Unobligated Allotments-Direct Program-Current Period	11
4612	Uncommitted/Unobligated Allotments-Direct Program-Subsequent Periods	11
4613	Uncommitted/Unobligated Allotments-Withheld Programs	11
4614	Uncommitted/Unobligated Allotments-Reimbursable Program-Current Period	11
4614.A	Actual Cost Authority Earned-A Goal-DBOF	11
4614.B	Actual Cost Authority Earned-B Goal-DBOF	11
4614.C	Actual Cost Authority Earned-C Goal-DBOF	11
4614.D	Actual Cost Authority Earned-D Goal-DBOF	11
<u>4615</u>	<u>Capital Authority Available-DBOF</u>	11
4615.1	Capital Authority Available-DBOF-Equipment-Except ADPE & Telcom.	11
4615.2	Capital Authority Available-DBOF-ADPE & Telecom. Equipment	11
4615.3	Capital Authority Available-DBOF-Software Development	11
4615.4	Capital Authority Available-DBOF-Minor Construction	11
4615.5	Capital Authority Available-DBOF-Management Improvements Initiatives	11
4620	Other Funds Available for Commitment/Obligation	9
4630	Other Funds Unavailable for Commitment/Obligation	9
<u>4700</u>	<u>Commitments Available for Obligation</u>	11
4710	Outstanding Commitments-Direct Program	11
<u>4720</u>	<u>Outstanding Commitments-Reimbursable Program</u>	11
4721	Outstanding Commitments-Operating-DBOF	11
4722	Outstanding Commitments-Capital-DBOF	11

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>VOLUME 3 CHAPTER REFERENCE</u>
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<u>4810</u>	<u>Undelivered Orders-Direct Program</u>	11
4811	Undelivered Orders-Without Advance-Direct Program	11
4812	Undelivered Orders-With Advance-Direct Program	11
<u>4820</u>	<u>Undelivered Orders-Reimbursable Program</u>	11
4821	Undelivered Orders-Without Advance-Reimbursable Program	11
4822	Undelivered Orders-With Advance-Reimbursable Program	11
4823	Undelivered Orders-Without Advance-Operating-DBOF	11
4824	Undelivered Orders-With Advance-Operating-DBOF	11
4825	Undelivered Orders-Without Advance-Capital-DBOF	11
4826	Undelivered Orders-With Advance-Capital-DBOF	11
<u>4900</u>	<u>Expended Appropriations</u>	11
4910	Accrued Expenditures-Unpaid-Direct Program	11
<u>4920</u>	<u>Accrued Expenditures-Unpaid-Reimbursable Program</u>	11
4921	Accrued Expenditures-Unpaid-Operating- DBOF	11
4922	Accrued Expenditures-Unpaid-Capital-DBOF	11
<u>4930</u>	<u>Accrued Expenditures-Paid-Direct Program</u>	11
4931	Accrued Expenditures-Paid-Direct Program	11
4932	Accrued Expenditures-Refunds Due-Direct Program	11
<u>4940</u>	<u>Accrued Expenditures-Paid-Reimbursable Program</u>	11
4941	Accrued Expenditures-Paid-Reimbursable Program	11
4942	Accrued Expenditures-Refunds Due-Reimbursable Program	11
4943	Accrued Expenditures-Paid-Operating-DBOF	11
4944	Accrued Expenditures-Paid-Capital-DBOF	11
4950	Accrued Expenditures-Paid-Undistributed	11

<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>VOLUME 4 CHAPTER REFERENCE</u>
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5100	Revenue From Goods Sold	20
<u>5101</u>	<u>Revenue From Goods Sold-DBOF</u>	20
5101.1	Revenue From Goods Sold-Operating-DBOF	20
5101.2	Revenue From Goods Sold-Capital Asset-DBOF	20
5101.3	Revenue From Goods Sold-Depreciation-DBOF	20
5101.4	Revenue From Goods Sold-MILCON-DBOF	20
5200	Revenue From Services Provided	20
<u>5201</u>	<u>Revenue From Services Provided-DBOF</u>	20
5201.1	Revenue From Services Provided-Operating-DBOF	20
5201.2	Revenue From Services Provided-Capital Asset-DBOF	20
5201.3	Revenue From Services Provided- Depreciation-DBOF	20
5201.4	Revenue From Services Provided-MILCON-DBOF	20
5300	Interest and Penalties Revenue	20
5400	Benefit Program Revenue	20
5500	Insurance and Guarantee Premium Revenue	20
5600	Donated Revenue	20
5700	Appropriated Capital Used	20
<u>5900</u>	<u>Other Revenue</u>	20
5910	Miscellaneous Reimbursements	20
5911	General Fund Sales of Property	20
5912	Miscellaneous General Fund Income	20
<u>6000</u>	<u>EXPENSE</u>	19
<u>6100</u>	<u>Operating/Program Expenses</u>	19
6111	Personnel Compensation-Civilian	19
6112	Personnel Compensation-Military	19
6113	Personnel Benefits-Civilian	19
6114	Personnel Benefits-Military	19
6115	Benefits for Former Personnel	19
6116	Travel and Transportation of Persons	19
6117	Transportation of Things	19
6118	Rent, Communications and Utilities	19
6119	Printing and Reproduction	19
6120	Other Services	19
6121	Supplies and Materials	19
6122	Equipment (not capitalized)	19
6123	Grants, Subsidies, and Contributions	19
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<u>ACCOUNT NUMBER</u>	<u>ACCOUNT TITLE</u>	<u>VOLUME 4 CHAPTER REFERENCE</u>
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6127	Depletion of Natural Resources	19
6128	Amortization of Leasehold Improvements and Other Intangible Assets	19
6129	Bad Debts	19
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<u>6300</u>	<u>Interest Expenses</u>	19
6310	Interest Expenses on Borrowing From Treasury	19
6320	Interest Expenses on Securities	19
6330	Other Interest Expenses	19
6400	Benefit Program Expenses	19
6500	Cost of Goods Sold	19
6600	Applied Overhead	19
6900	Other Expenses	19
<u>7100</u>	<u>Gains</u>	19
7110	Gains on Disposition of Assets	19
<u>7190</u>	<u>Other Gains</u>	19
7191	Inventory Gains	19
7192	Investment Gains	19
7193	Other Miscellaneous Gains	19
<u>7200</u>	<u>Losses</u>	19
7210	Losses on Disposition of Assets	19
<u>7290</u>	<u>Other Losses</u>	19
7291	Inventory Losses or Adjustments	19
7292	Investment Losses	19
7293	Other Miscellaneous Losses	19
7300	Extraordinary Items	19
7400	Prior Period Adjustments	19
7500	Distribution of Income-Dividend	19
7600	Changes in Actuarial Liability	19