

Reconciliation of Net Operating Cost and Net Budgetary Outlays Crosswalk Guidance DRAFT

Reconciliation of Net Operating Cost and Net Budgetary Outlays	Begin/End	USSGL Account	USSGL Account Title	Exchange/Nonexchange	(+/-)	Intragovernmental (Fed/NonFed attributes F,G,Z)	With the Public (Fed/NonFed attribute N)	Total FY2XXX	Additional Info
Net Operating Cost (SNC)					(+/-)	\$ -	\$ -	\$ -	
Components of Net Operating Cost Not Part of the Budgetary Outlays									
Property, plant, and equipment depreciation	E	671000	Depreciation, Amortization, and Depletion		(-)			-	1
Property, plant, and equipment disposal & reevaluation	E	711000	Gains on Disposition of Assets - Other	X	(+)			-	
	E	721000	Losses on Disposition of Assets - Other	X	(-)			-	
	E	719090	Gain on International Monetary Fund Assets	X	(+)			-	
	E	729090	Loss on International Monetary Fund Assets	X	(-)			-	
								-	
Unrealized valuation loss/(gain) on investments in GSE's	E	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise		(+/-)			-	
								-	
Year-end credit reform subsidy re-estimates	E	579100	Adjustment to Financing Sources - Credit Reform		(+/-)			-	
	E	619900	Adjustment to Subsidy Expense		(+/-)			-	2
	E	217000	Subsidy Payable to the Financing Account		(+/-)			-	3
								-	
Other	E	650000	Cost of Goods Sold		(-)			-	
	E	660000	Applied Overhead		(-)			-	
	E	661000	Cost Capitalization Offset		(-)			-	
	E	680000	Future Funded Expenses		(-)			-	4
	E	711100	Gains on Disposition of Investments	X	(+)			-	
	E	711200	Gains on Disposition of Borrowings	X	(+)			-	
	E	718000	Unrealized Gains	X	(+)			-	
	E	718100	Unrealized Gain - Exchange Stabilization Fund	X	(+)			-	
	E	719000	Other Gains	X	(+)			-	
	E	721100	Losses on Disposition of Investments	X	(-)			-	
	E	721200	Losses on Disposition of Borrowings	X	(-)			-	
	E	728000	Unrealized Losses	X	(-)			-	
	E	728100	Unrealized Losses - Exchange Stabilization Fund	X	(-)			-	
	E	729000	Other Losses	X	(-)			-	
	E	730000	Extraordinary Items	X	(+/-)			-	
								-	
Increase/(decrease) in assets:									13
Accounts receivable	E-B	131000	Accounts Receivable		(+/-)			-	5
	E-B	131900	Allowance for Loss on Accounts Receivable		(+/-)			-	
	E-B	132000	Funded Employment Benefit Contributions Receivable		(+/-)			-	6
	E-B	132100	Unfunded FECA Benefit Contributions Receivable		(+/-)			-	6
	E-B	133500	Expenditure Transfers Receivable		(+/-)			-	
	E-B	134000	Interest Receivable - Not Otherwise Classified		(+/-)			-	
	E-B	134200	Interest Receivable - Investments		(+/-)			-	7
	E-B	134300	Interest Receivable - Taxes		(+/-)			-	
	E-B	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified		(+/-)			-	
	E-B	136000	Penalties and Fines Receivable - Not Otherwise Classified		(+/-)			-	
	E-B	136500	Allowance for Loss on Penalties and Fines Receivable - Loans		(+/-)			-	
	E-B	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified		(+/-)			-	
	E-B	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes		(+/-)			-	
	E-B	137000	Administrative Fees Receivable - Not Otherwise Classified		(+/-)			-	
	E-B	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified		(+/-)			-	
	E-B	138100	Interest Receivable - Loans - Troubled Assets Relief Program		(+/-)			-	
	E-B	138400	Interest Receivable - Foreign Currency Denominated Assets		(+/-)			-	
	E-B	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program		(+/-)			-	
	E-B	192500	Capital Transfers Receivable		(+/-)			-	

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Loans receivable	E-B	134100	Interest Receivable - Loans		(+/-)			-	
	E-B	134500	Allowance for Loss on Interest Receivable - Loans		(+/-)			-	
	E-B	135000	Loans Receivable		(+/-)			-	
	E-B	135900	Allowance for Loss on Loans Receivable		(+/-)			-	
	E-B	136100	Penalties and Fines Receivable - Loans		(+/-)			-	
	E-B	137100	Administrative Fees Receivable - Loans		(+/-)			-	
	E-B	137500	Allowance for Loss on Administrative Fees Receivable - Loans		(+/-)			-	
	E-B	138000	Loans Receivable - Troubled Assets Relief Program		(+/-)			-	
	E-B	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program		(+/-)			-	
	E-B	139900	Allowance for Subsidy		(+/-)			-	
Other assets	E-B	111000	Undeposited Collections		(+/-)			-	
	E-B	113000	Funds Held Outside of Treasury - Budgetary		(+/-)			-	
	E-B	119000	Other Cash		(+/-)			-	
	E-B	141000	Advances and Prepayments		(+/-)			-	
	E-B	199000	Other Assets		(+/-)			-	
Investments	E-B	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service		(+/-)			-	
	E-B	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service		(+/-)			-	
	E-B	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service		(+/-)			-	
	E-B	161800	Market Adjustment - Investments		(+/-)			-	
	E-B	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities		(+/-)			-	
	E-B	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities		(+/-)			-	
	E-B	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities		(+/-)			-	
	E-B	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service		(+/-)			-	
	E-B	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service		(+/-)			-	
	E-B	169000	Other Investments		(+/-)			-	
(Increase)/decrease in liabilities not affecting Budget Outlays:									13
Accounts payable	E-B	211000	Accounts Payable		(+/-)			-	
	E-B	212000	Disbursements in Transit		(+/-)			-	
	E-B	214000	Accrued Interest Payable - Not Otherwise Classified		(+/-)			-	
	E-B	214100	Accrued Interest Payable - Loans		(+/-)			-	
	E-B	216000	Entitlement Benefits Due and Payable		(+/-)			-	6
	E-B	231000	Liability for Advances and Prepayments		(+/-)			-	
Salaries and benefits	E-B	221000	Accrued Funded Payroll and Leave		(+/-)			-	
	E-B	221100	Withholdings Payable		(+/-)			-	
	E-B	221300	Employer Contributions and Payroll Taxes Payable		(+/-)			-	
	E-B	221500	Other Post Employment Benefits Due and Payable		(+/-)			-	
Insurance and guarantee program liabilities	E-B	218000	Loan Guarantee Liability		(+/-)			-	
Environmental and disposal liabilities	E-B	299500	Estimated Cleanup Cost Liability		(+/-)			-	8

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	Other liabilities (Unfunded leave, unfunded FECA, actuarial FECA)	E-B	215500	Expenditure Transfers Payable		(+/-)			-	
		B	217000	Subsidy Payable to the Financing Account		(+/-)			-	
		E-B	219000	Other Liabilities With Related Budgetary Obligations		(+/-)			-	
		E-B	219100	Employee Health Care Liability Incurred but Not Reported		(+/-)			-	6
		E-B	221700	Benefit Premiums Payable to Carriers		(+/-)			-	6
		E-B	221800	Life Insurance Benefits Due and Payable to Beneficiaries		(+/-)			-	6
		E-B	222000	Unfunded Leave		(+/-)			-	
		E-B	222500	Unfunded FECA Liability		(+/-)			-	
		E-B	229000	Other Unfunded Employment Related Liability		(+/-)			-	
		E-B	232000	Other Deferred Revenue		(+/-)			-	18
		E-B	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections		(+/-)			-	
		E-B	241000	Liability for Clearing Accounts		(+/-)			-	
		E-B	251000	Principal Payable to the Bureau of the Fiscal Service		(+/-)			-	
		E-B	251100	Capitalized Loan Interest Payable - Non-Credit Reform		(+/-)			-	
		E-B	252000	Principal Payable to the Federal Financing Bank		(+/-)			-	
		E-B	259000	Other Debt		(+/-)			-	
		E-B	261000	Actuarial Pension Liability		(+/-)			-	
		E-B	262000	Actuarial Health Insurance Liability		(+/-)			-	
		E-B	263000	Actuarial Life Insurance Liability		(+/-)			-	
		E-B	265000	Actuarial FECA Liability		(+/-)			-	
		E-B	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs		(+/-)			-	
		E-B	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs		(+/-)			-	
		E-B	269000	Other Actuarial Liabilities		(+/-)			-	
		E-B	292000	Contingent Liabilities		(+/-)			-	
		E-B	294000	Capital Lease Liability		(+/-)			-	
		E-B	297000	Liability for Capital Transfers		(+/-)			-	
		E-B	298000	Custodial Liability		(+/-)			-	
		E-B	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity		(+/-)			-	
		E-B	299000	Other Liabilities Without Related Budgetary Obligations		(+/-)			-	
	Other financing sources									
	Federal employee retirement benefit costs paid by OPM and imputed to agency	E	578000	Imputed Financing Sources		(-)			-	
	Transfers out (in) without reimbursement	E	572000	Financing Sources Transferred In Without Reimbursement		(-)			-	14
		E	573000	Financing Sources Transferred Out Without Reimbursement		(+)			-	
		E	575000	Expenditure Financing Sources - Transfers-In		(-)			-	
		E	575500	Nonexpenditure Financing Sources - Transfers-In - Other		(-)			-	6
		E	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers		(-)			-	
		E	576000	Expenditure Financing Sources - Transfers-Out		(+)			-	
		E	576500	Nonexpenditure Financing Sources - Transfers-Out - Other		(+)			-	
		E	577500	Nonbudgetary Financing Sources Transferred In		(-)			-	
		E	577600	Nonbudgetary Financing Sources Transferred Out		(+)			-	
	Other imputed finance	E	579000	Other Financing Sources		(-)			-	
		E	750000	Distribution of Income - Dividend		(-)			-	
	Total Components of Net Operating Cost Not Part of the Budget Outlays								-	
	Components of the Budget Outlays That Are Not Part of Net Operating Cost									
	Effect of prior year agencies credit reform subsidy re-estimate									9
	Acquisition of capital assets	E	880200	Purchases of Property, Plant, and Equipment		(+)			-	
	Acquisition of inventory	E	880300	Purchases of Inventory and Related Property		(+)			-	
	Acquisition of other assets	E	880400	Purchases of Assets - Other		(+)			-	
	Debt and equity securities									

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	Other	E	490800	Authority Outlayed Not Yet Disbursed		(-)			-		
		E	414100	Current-Year Borrowing Authority Realized		(+)			-	6	
		E	414500	Borrowing Authority Converted to Cash		(+)			-	10	
		E	414600	Actual Repayments of Debt, Current-Year Authority		(-)			-	11	
		E	414700	Actual Repayments of Debt, Prior-Year Balances		(-)			-	11	
		E	414800	Resources Realized From Borrowing Authority		(+)			-	6	
		E	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid		(-)			-		
		E	531000	Interest Revenue - Other	T	(-)			-		
		E	531100	Interest Revenue - Investments	T	(-)			-		
		E	532000	Penalties and Fines Revenue	T	(-)			-		
		E	590000	Other Revenue	T	(-)			-		
		E	599000	Collections for Others - Statement of Custodial Activity	T	(-)			-		
		E	599100	Accrued Collections for Others - Statement of Custodial Activity	T	(+)			-		
		E	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	T	(-)			-		
		E	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	T	(+)			-		
Total Components of the Budgetary Outlays That Are Not Part of Net Operating Cost									-	-	
Other Temporary Timing Differences											
		E	740000	Prior-Period Adjustments Due to Corrections of Errors		(+/-)			-		
		E	740100	Prior-Period Adjustments Due to Changes in Accounting Principles		(+/-)			-		
		E	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year		(+/-)			-		
Total Other Temporary Timing Differences									-	-	
Net Outlays (Calculated Total)									\$ -	\$ -	\$ -
Related Amounts on the Statement of Budgetary Resources											
Outlays, net (SBR 4190)											
Distributed offsetting receipts (SBR 4200)											9
Agency Outlays, Net (SBR 4210)										\$ -	

ADDITIONAL INFO

- Expense (loss) items should be subtracted, while all revenue (gain) items should be added
- To net 6800 portion
- 217000 Beginning below taken into account for Credit Reform
- Only for credit reform transactions that are not reflected in liability accounts; all other funds must omit this line
- Pick up Bad Debt Expense if not using the direct write off method
- Included for DOL and/or OPM ONLY
- Excluded for DOL reporting
- Make sure to subtract from "Other" above with 680000
- No USSGL Mapping at this time
- Borrowing Authority cash draw not part of offsetting collections, used to offset liability account 25XXXX
- Repayments of Debt effecting Anticipated Transfers. used to offset liability account 25XXXX
- Calculated total from SNC and reconciling items.
- Exclude increase/decrease activity in changes to assets and liabilities for Deposit Funds.
- Include only transfers that effect Agency Outlays, Net (SBR 4210) and do not impact SNC
- Agencies may need additional information available thru their system sub accounts or data elements to break down data further, for example for USSGL 680000 and Credit Reform
- Cells highlighted gray should have no input data entered according to the USSGL attributes. Only unshaded boxes should contain input data.
- Values used in reconciliation should be net of any intraagency transactions.
- Exclude credit reform activity.
- This crosswalk serves a guide and is NOT all inclusive. While it presents the most common scenarios, agencies should use their discretionary and professional judgement for agency specific cases when preparing the reconciliation. Any issues should be reported the USSGL Team. This crosswalk applies only to funds that have Net Cost of Operations, Net Outlays or both.**