

This crosswalk serves as a guide and is not all inclusive. While it presents the most common scenarios, agencies should use their discretionary and professional judgment for agency specific cases when preparing the reconciliation.

This crosswalk applies only to Funds that have Net Cost of Operations, Net Outlays, or both.

Fiduciary funds (F) must be excluded from the calculation below.

Expense (loss) items should be subtracted, while all revenue (gain) items should be added.

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, except for transactions that have occurred with FCRA Financing Funds.

6/24/2021

Reconciliation of Net Operating Cost & Net Budgetary Outlays											
Beg/End	USSGL Account	Fed Flag	Exchange/Non-exchange	Custodial/Non-Custodial	Financing Account Indicator	(+/-)	Intragovernmental (Fed/NonFed attributes F,G,Z)	With the Public (Fed/NonFed attribute N)	Total FY20XX	Add. Info	
<b>Net Cost</b>						(+/-)	\$ -	\$ -	\$ -	2	
<b>Components of net cost not part of the budgetary outlays</b>											
	Property, plant, and equipment depreciation expense	E	671000	N		N	(-)			-	4
	Property, plant, and equipment disposals and revaluations	E	Other*	N		N	(+/-)			-	4
		E	711000	N	X	N	(+)				7
		E	721000	N	X	N	(-)				7
	Cost of goods sold	E	650000	F/N		N	(-)			-	
	Inventory disposals and revaluations	E	Other*	N		N	(+/-)			-	
		E	711000	N	X	N	(+)				7
		E	721000	N	X	N	(-)				7
	Applied overhead/cost capitalization offset	E	660000	N		N	(-)			-	
		E	661000	N		N	(-)			-	
	Year-end credit reform subsidy accrual reestimates	E	Other*			N	(+)			-	
	Adjustments to prior year credit reform reestimates accrual	E	Other*			N	(-)			-	
	Loan modification adjustment transfers	E	Other*			N	(+/-)			-	
	Unrealized valuation loss/(gain) on investments in GSE's	E	592200	N	X	N	(+/-)			-	6
	Valuation adjustments on investments	E	Other*	F/N		N	(+/-)			-	5
	Gains/Losses on all other investments	E	711000	N	X	N	(+)			-	7
		E	721000	N	X	N	(-)			-	7
		E	711100	F/N	X	N	(+)			-	5
		E	711200	F	X	N	(+)			-	5
		E	718000	F/N	X	N	(+)			-	5
		E	718100	N	X	N	(+)			-	5
		E	719000	F/N	X	N	(+)			-	5
		E	721100	F/N	X	A	(-)			-	5
		E	721200	F	X	N	(-)			-	5
		E	728000	F/N	X	N	(-)			-	5
		E	728100	N	X	N	(-)			-	5
		E	729000	F/N	X	N	(-)			-	5
	Other gains/losses on all other investments	E	730000	N	X	N	(+/-)			-	5
			Other*	F/N		N	(+/-)			-	5
<b>Increase/(Decrease) in Assets:</b>											
	Accounts receivable, net	E-B	131000	F/N		A	N	(+/-)		-	
		E-B	131900	F/N		A	N	(+/-)		-	
		E-B	132000	F/N			N	(+/-)		-	
		E-B	132100	F/N			N	(+/-)		-	
		E-B	132500	N		A	N	(+/-)		-	
		E-B	132900	N		A	N	(+/-)		-	
		E-B	133000	F			N	(+/-)		-	
		E-B	133500	F			N	(+/-)		-	
		E-B	134000	N		A	N	(+/-)		-	
		E-B	134300	N		A	N	(+/-)		-	

		E-B	134700	N		A	N	(+/-)			-	
		E-B	134800	N		A	N	(+/-)			-	
		E-B	136000	F/N		A	N	(+/-)			-	
		E-B	136300	N		A	N	(+/-)			-	
		E-B	136700	F/N		A	N	(+/-)			-	
		E-B	136800	N		A	N	(+/-)			-	
		E-B	137000	F/N		A	N	(+/-)			-	
		E-B	137300	N		A	N	(+/-)			-	
		E-B	137700	F/N		A	N	(+/-)			-	
		E-B	137800	N		A	N	(+/-)			-	
		E-B	139000	F			N	(+/-)			-	
		E-B	192300	F			N	(+/-)			-	
		E-B	192500	F			N	(+/-)			-	
		E-B	198100	F		A	N	(+/-)			-	
		E-B	199000	F			N	(+/-)			-	
	Loans receivable, net (Non-FCRA)	E-B	134000	F		A	N	(+/-)			-	
		E-B	134100	F/N		A	N	(+/-)			-	
		E-B	134500	N		A	N	(+/-)			-	
		E-B	135000	F/N			N	(+/-)			-	
		E-B	135090				N	(+/-)			-	
		E-B	135100	F			N	(+/-)			-	
		E-B	135900	N			N	(+/-)			-	
		E-B	135990				N	(+/-)			-	
		E-B	136100	F/N		A	N	(+/-)			-	
		E-B	136500	N		A	N	(+/-)			-	
		E-B	137100	F/N		A	N	(+/-)			-	
		E-B	137500	N		A	N	(+/-)			-	
		E-B	138000	N			N	(+/-)			-	
		E-B	138100	N			N	(+/-)			-	
		E-B	138500	N			N	(+/-)			-	
		E-B	138900	N			N	(+/-)			-	
		E-B	139900	N			N	(+/-)			-	
		E-B	155100	N			N	(+/-)			-	
		E-B	155900	N			N	(+/-)			-	
		E-B	164200	N			N	(+/-)			-	
		E-B	164300	N			N	(+/-)			-	
		E-B	164400	N			N	(+/-)			-	
		E-B	164500	N			N	(+/-)			-	
		E-B	164600	N			N	(+/-)			-	
		E-B	164700	N			N	(+/-)			-	
	Securities and investments	E-B	134200	F/N		A	N	(+/-)			-	5
		E-B	134600	N		A	N	(+/-)			-	5
		E-B	161200	F/N			N	(+/-)			-	5
		E-B	161300	F/N			N	(+/-)			-	5
		E-B	161800	F/N			N	(+/-)			-	5
		E-B	162000	F/N			N	(+/-)			-	5
		E-B	162100	F/N			N	(+/-)			-	5
		E-B	162200	F/N			N	(+/-)			-	5
		E-B	162300	F/N			N	(+/-)			-	5
		E-B	163000	F			N	(+/-)			-	5
		E-B	163100	F			N	(+/-)			-	5
		E-B	163300	F			N	(+/-)			-	5
		E-B	164300	F			N	(+/-)			-	5
		E-B	167000	N			N	(+/-)			-	5
		E-B	167100	N			N	(+/-)			-	5
		E-B	167200	N			N	(+/-)			-	5
		E-B	167900	N			N	(+/-)			-	5
		E-B	169000	F/N			N	(+/-)			-	5
	Investments in government-sponsored enterprises	E-B	165000	N			N	(+/-)			-	

		E-B	165100	N			N	(+/-)			-	
		E-B	165200	N			N	(+/-)			-	
		E-B	165300	N			N	(+/-)			-	
		E-B	211200	N			N	(+/-)			-	
		E-B	292200	N			N	(+/-)			-	
		E-B	592200	N	X		N	(+/-)			-	6
	Investments in special purpose vehicles	E-B	Other*								-	5
	Other assets	E-B	110100	N			N	(+/-)			-	
		E-B	110300	N			N	(+/-)			-	
		E-B	110900	N			N	(+/-)			-	
		E-B	111000	N		A	N	(+/-)			-	
		E-B	112000	N			N	(+/-)			-	
		E-B	112500	N			N	(+/-)			-	
		E-B	113500	N			N	(+/-)			-	
		E-B	114500	N			N	(+/-)			-	
		E-B	119000	N			N	(+/-)			-	
		E-B	119090				N	(+/-)			-	
		E-B	119305				N	(+/-)			-	
		E-B	119306				N	(+/-)			-	
		E-B	119307				N	(+/-)			-	
		E-B	119309				N	(+/-)			-	
		E-B	119333				N	(+/-)			-	
		E-B	119400	N			N	(+/-)			-	
		E-B	119500	N			N	(+/-)			-	
		E-B	120000	N			N	(+/-)			-	
		E-B	120500	N			N	(+/-)			-	
		E-B	120900	N			N	(+/-)			-	
		E-B	134400	N		A	N	(+/-)			-	
		E-B	138400	N		A	N	(+/-)			-	
		E-B	141000	F/N			N	(+/-)			-	
		E-B	153100	N			N	(+/-)			-	
		E-B	153200	N			N	(+/-)			-	
		E-B	192100	G		A	N	(+/-)			-	
		E-B	198000	F			N	(+/-)			-	
		E-B	199000	G/N			N	(+/-)			-	
		E-B	199500	N			N	(+/-)			-	
	<b>(Increase)/Decrease in Liabilities:</b>											
	Accounts payable	E-B	211000	F/N		A	N	(+/-)			-	
		E-B	212000	F/N			N	(+/-)			-	
		E-B	213000	F			N	(+/-)			-	
		E-B	214000	F/N			N	(+/-)			-	
		E-B	214100	F/N			N	(+/-)			-	
		E-B	215000	F			N	(+/-)			-	
		E-B	215500	F			N	(+/-)			-	
		E-B	217000	F			N	(+/-)			-	
		E-B	219000	F			N	(+/-)			-	
		E-B	221300	F			N	(+/-)			-	
		E-B	221500	F			N	(+/-)			-	
		E-B	222500	F			N	(+/-)			-	
		E-B	229000	F			N	(+/-)			-	
		E-B	292300	F			N	(+/-)			-	
		E-B	294000	F			N	(+/-)			-	
		E-B	296000	F/N			N	(+/-)			-	
		E-B	299000	F			N	(+/-)			-	
		E-B	299100	F			N	(+/-)			-	
		E-B	299200	F			N	(+/-)			-	
	Loans guarantee liability (Non-FCRA)/Loans Payable	E-B	218000	N			N	(+/-)			-	
		E-B	251000	F			N	(+/-)			-	

		E-B	251100	F			N	(+/-)			-	
		E-B	252000	F			N	(+/-)			-	
		E-B	259000	F			N	(+/-)			-	
	Insurance and guarantee program liabilities	E-B	220000	N			N	(+/-)			-	
		E-B	220500	N			N	(+/-)			-	
		E-B	266000	N			N	(+/-)			-	
	Environmental and disposal liabilities	E-B	299500	N			N	(+/-)			-	
	Benefits due and payable	E-B	216000	N			N	(+/-)			-	
	Federal employee and veteran benefits payable	E-B	219100	N			N	(+/-)			-	
		E-B	221300	N			N	(+/-)			-	
		E-B	221500	N			N	(+/-)			-	
		E-B	221600	N			N	(+/-)			-	
		E-B	221700	N			N	(+/-)			-	
		E-B	221800	N			N	(+/-)			-	
		E-B	222000	N			N	(+/-)			-	
		E-B	229000	N			N	(+/-)			-	
		E-B	261000	N			N	(+/-)			-	
		E-B	262000	N			N	(+/-)			-	
		E-B	263000	N			N	(+/-)			-	
		E-B	265000	N			N	(+/-)			-	
		E-B	269000	N			N	(+/-)			-	
	Other Liabilities	E-B	201000	F/N			N	(+/-)			-	
		E-B	209010	F			N	(+/-)			-	
		E-B	213000	N			N	(+/-)			-	
		E-B	219000	N			N	(+/-)			-	
		E-B	219200	N			N	(+/-)			-	
		E-B	219300	N			N	(+/-)			-	
		E-B	221000	N			N	(+/-)			-	
		E-B	221100	N			N	(+/-)			-	
		E-B	221300	Z			N	(+/-)			-	
		E-B	222500	Z			N	(+/-)			-	
		E-B	229000	Z			N	(+/-)			-	
		E-B	231000	F/N			N	(+/-)			-	
		E-B	232000	F/N			N	(+/-)			-	
		E-B	240000	Z/N			N	(+/-)			-	
		E-B	241000	Z/N			N	(+/-)			-	
		E-B	259000	F/G			N	(+/-)			-	
		E-B	267000	N			N	(+/-)			-	
		E-B	291000	N			N	(+/-)			-	
		E-B	292000	N			N	(+/-)			-	
		E-B	294000	N			N	(+/-)			-	
		E-B	299000	G/Z/N			N	(+/-)			-	
		E-B	299010	F			N	(+/-)			-	
		E-B	299100	G			N	(+/-)			-	
		E-B	299110	F			N	(+/-)			-	
	<b>Financing Sources:</b>											
	Imputed Cost	E	673000	F			N	(-)			-	
	<b>Total Components of net operating cost not part of the budgetary outlays</b>								\$	-	\$	-
	<b>Components of the budget outlays that are not part of net operating cost</b>											
	Acquisition of capital assets	E	880200	F/N			N	(+)			-	4
	Acquisition of inventory	E	880300	F/N			N	(+)			-	
	Acquisition of other assets	E	880400	F/N			N	(+)			-	
	Acquisition of investments		Other*	F/N			N	(+)			-	5

	Investment dividend/interest payments		Other*	F/N			N	(+)			-	5				
	Sale/repayment of investment assets		Other*	F/N			N	(+)			-	5				
	Other investment activity		Other*	F/N			N	(+/-)			-	5				
	Effect of prior year credit reform subsidy re-estimates		Other*	N			N	(+/-)			-					
<b>Financing Sources:</b>																
	Donated Revenue	E	560000	N	T	A/S	N	(-)			-					
	Transfers out (in) without reimbursements	E	572000	F			N	(-)			-					
		E	573000	F/Z			N	(+)			-					
		E	575000	F			N	(-)			-					
		E	575500	F			N	(-)			-					
		E	575600	F			N	(-)			-					
		E	576000	F			N	(+)			-					
		E	576500	F			N	(+)			-					
		E	577500	F			N	(-)			-					
		E	577600	F			N	(+)			-					
<b>Total Components of the budget outlays that are not part of net operating cost</b>										\$	-	\$	-	\$	-	
<b>Misc Items</b>																
	Distributed offsetting receipts (SBR 4200)						N				-					
	Custodial/Non-exchange revenue	E	531000	F/N	E/T	A/S	N	(-)			-					
		E	531000	F/N	X	S	N	(-)			-					
		E	531100	F/N	T	A/S	N	(-)			-					
		E	531200	F/N	T	A/S	N	(-)			-					
		E	532000	N	T	A/S	N	(-)			-					
		E	532400	N	T	A/S	N	(-)			-					
		E	590000	F/N/Z	E/T	A/S	N	(-)			-					
		E	590900	F/N/Z	E/T	A/S	N	(-)			-					
		E	599000	F/G/N	E/T	S	N	(-)			-					
		E	599100	F/G/N	E/T	S	N	(+)			-					
		E	599700	F	E/T	S	N	(-)			-					
		E	599800	F	E/T	S	N	(+)			-					
	Non-Entity Activity	E	599300	F/G			N	(-)			-					
	Other Temporary Timing Differences	E	740000	N/Z			N	(+/-)			-					
		E	740100	N/Z			N	(+/-)			-					
		E	740500	N/Z			N	(+/-)			-					
	Appropriated Receipts for Trust/Special Funds	E	411400				N	(+/-)			-					
<b>Total Other Reconciling Items</b>										\$	-	\$	-	\$	-	
<b>Total Net Outlays (Calculated Total)</b>										\$	-	\$	-	\$	-	1
<b>Budgetary Agency Outlays, net (SBR 4210)</b>																
	Budgetary Agency Outlays, net										\$	-	3			

Additional Information

Other*	No USSGL Mapping at this time. Agencies will need to use additional information available in their system with sub accounts or external system data elements for further breakdown account activity. For example, Reestimates, Investment Info, etc.
1	Calculated total from SNC and reconciling items
2	Should tie to SNC Net Cost
3	Should tie to Line 4210 on SBR

4	Should tie to change in PP&E
5	Should tie to Securities and investments - Additional Other Lines will need to be netted/removed from the Securities and Investments Line total.
6	Should be opposite signs. If included in "Unrealized valuation loss/(gain) on investments in GSE's" then must be removed from the change of "Investments in government-sponsored enterprises."
7	Agencies should only use one of the three sections for the 711000/721000 USSGLs.