Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Cust/Noncust	Program Indicator	Reporting Type Code	Addl. Info.
	Gross Pro	ogram Costs:		•				-	
	Program	A:							
1	Gross cos	ts (Note 22)							
1	610000	Operating Expenses/Program Costs	Е	F/N				E/U	
1	615000	Expensed Asset	Е					E/U	
1	619000	Contra Bad Debt Expense - Incurred for Others	Е	F/N				E/U	
1	619900	Adjustment to Subsidy Expense	Е	N				E/U	
1	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	Е	F				E/U	
1	632000	Interest Expenses on Securities	Е	F/N				E/U	
1	633000	Other Interest Expenses	Е	F/G/N		A		E/U	
1	633800	Remuneration Interest	Е	F/N				Е	
1	634000	Interest Expense Accrued on the Liability for Loan Guarantees	Е	N				E/U	
1	640000	Benefit Expense	Е	F/N/Z			P	E/U	
1	650000	Cost of Goods Sold	Е	F/N				E/U	
1	660000	Applied Overhead	Е	N				E/U	
1	661000	Cost Capitalization Offset	Е	N				E/U	
1	671000	Depreciation, Amortization, and Depletion	Е	N				E/U	
1	672000	Bad Debt Expense	Е	F/N				E/U	
1	673000	Imputed Costs	Е	F				E/U	
1	679000	Other Expenses Not Requiring Budgetary Resources	Е	F/N		A		E/U	
1	680000	Future Funded Expenses	Е	F/N/Z			P	E/U	2
1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Е	F			P	E/U	
1	690000	Nonproduction Costs	E	F/N/Z			P	E/U	3
1	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	X		•	E/U	
1	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	X			E/U	
1	721000	Losses on Disposition of Assets - Other	Е	N	X		P	E/U	

Line	USSGL	Transact in the second				G . 183	Program	Reporting	
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Cust/Noncust	Indicator	Type Code	Addl. Info.
1	721100	Losses on Disposition of Investments	Е	F/N/Z	X	A	P	E/U	
1	721200	Losses on Disposition of Borrowings	Е	F	X		P	E/U	
1	728000	Unrealized Losses	Е	F/N	X		P	E/U	
1	728100	Unrealized Losses - Exchange Stabilization Fund	Е	N	X			Е	
1	729000	Other Losses	E	F/N	X		P	E/U	
1	729100	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	E	N	X			E	
1	729200	Other Losses from Impairment of Assets	Е	N	X		P	E/U	
1	730000	Extraordinary Items	Е	N	X		P	E/U	
1	750000	Distribution of Income - Dividend	Е	N/Z	X		P	E/U	
1	760000	Changes in Actuarial Liability	Е	N			P	E/U	
1	880100	Offset for Purchases of Assets	Е	F				E/U	
1	880200	Purchases of Property, Plant, and Equipment	Е	F				E/U	
1	880300	Purchases of Inventory and Related Property	Е	F				E/U	
1	880400	Purchases of Assets - Other	Е	F				E/U	
				•				•	
2	Less: earn	ed revenue							
2	510000	Revenue From Goods Sold	Е	F/N	X			E/U	
2	510900	Contra Revenue for Goods Sold	Е	F/N	X			E/U	
2	520000	Revenue From Services Provided	Е	F/N	X		P	E/U	
2	520900	Contra Revenue for Services Provided	Е	F/N	X			E/U	
2	531000	Interest Revenue - Other	Е	F/N	X	A	P	E/U	
2	531100	Interest Revenue - Investments	Е	F/N/Z	X	A	P	E/U	
2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	Е	F/N	X	A	P	E/U	
2	531300	Interest Revenue - Subsidy Amortization	Е	N	X		P	E/U	
2	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Е	N	X			E/U	
2	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X			E/U	
2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	X	A	P	E/U	
2	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	X	A	P	E/U	
2	531900	Contra Revenue for Interest Revenue - Other	E	F/N	X	A	P	E/U	
2.	532500	Administrative Fees Revenue	E	F/N	X	A	*	E/U	
_	232300	1 dammadad 1 d 1 d d 1 d 1 d 1 d 1 d 1 d 1 d 1	L	1/11	Λ	А		L/ U	1

Line	USSGL						Program	Reporting	
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Cust/Noncust	Indicator	Type Code	Addl. Info.
2		Contra Revenue for Administrative Fees	Е	F/N	X	A		E/U	
2		Funded Benefit Program Revenue	Е	F/N	X			E/U	
2	540500	Unfunded FECA Benefit Revenue	Е	F/N	X			U	
2	540600	Contra Revenue for Unfunded FECA Benefit Revenue	Е	F/N	X			U	
2	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	X			E/U	
2	550000	Insurance and Guarantee Premium Revenue	Е	N	X			E/U	
2	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	Е	N	X			E/U	
2	590000	Other Revenue	Е	F/N/Z	X	A	P	E/U	
2	590900	Contra Revenue for Other Revenue	Е	F/N/Z	X	A	P	E/U	
2	592100	Valuation Change in Investments - Exchange Stabilization Fund	Е	N	X			E/U	
2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	Е	N	X			E/U	
2	711000	Gains on Disposition of Assets - Other	Е	N	X		P	E/U	
2	711100	Gains on Disposition of Investments	Е	F/N/Z	X		P	E/U	
2	711200	Gains on Disposition of Borrowings	Е	F	X		P	E/U	
2	718000	Unrealized Gains	Е	F/N	X		P	E/U	
2	718100	Unrealized Gain - Exchange Stabilization Fund	Е	N	X			Е	
2	719000	Other Gains	Е	F/N	X		P	E/U	
2	719100	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	E	N	X			E	
3	Net progra	am costs:							
	This line is	s calculated. Equals sum of lines 1 minus 2.				<u> </u>			
4	(Gain)/Los	ss on pension, ORB or OPEB Assumption Changes (Note 15):		l				l	
4	727100	Gains on Changes in Long-Term Assumptions	Е	N	X			E/U	
4	727200	Losses on Changes in Long-Term Assumptions	Е	N	X			E/U	
5	Net progra	am costs including Assumption Changes:							
	1								

USSGL Crosswalk - Statement of Net Cost

Part 2

Line No.	USSGL Acct. This line i	USSGL Account Title s calculated. Equals the sum of lines 3 through 4.	Begin/End	Fed/NonFed	Exch/Nonexch	Cust/Noncust	Program Indicator	Reporting Type Code	Addl. Info.
	<u> </u>	<u> </u>							
6		assigned to programs	1			1			1
6		Benefit Expense	Е	F/N/Z			Q	E/U	
6	680000	Future Funded Expenses	Е	F/N/Z			Q	E/U	
6	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F			Q	E/U	
6	690000	Nonproduction Costs	Е	F/N/Z			Q	E/U	
6	721000	Losses on Disposition of Assets - Other	Е	N	X		Q	E/U	
6	721100	Losses on Disposition of Investments	Е	F/N/Z	X	A	Q	E/U	
6	721200	Losses on Disposition of Borrowings	Е	F	X		Q	E/U	
6	728000	Unrealized Losses	Е	F/N	X		Q	E/U	
6	729000	Other Losses	Е	F/N	X		Q	E/U	
6	729200	Other Losses from Impairment of Assets	Е	N	X		Q	E/U	
6	730000	Extraordinary Items	Е	N	X		Q	E/U	
6	750000	Distribution of Income - Dividend	Е	N/Z	X		Q	E/U	
6	760000	Changes in Actuarial Liability	Е	N			Q	E/U	
7	Less: earn	ned revenues not attributed to programs							
7	520000	Revenue From Services Provided	Е	F/N	X		Q	E/U	
7	531000	Interest Revenue - Other	Е	F/N	X	A	Q	E/U	
7	531100	Interest Revenue - Investments	E	F/N/Z	X	A	Q	E/U	
7	531200	Interest Revenue - Loans Receivable/Uninvested Funds	Е	F/N	X	A	Q	E/U	
7	531300	Interest Revenue - Subsidy Amortization	Е	N	X		Q	E/U	
7	531700	Contra Revenue for Interest Revenue - Loans Receivable	Е	F/N	X	A	Q	E/U	
7	531800	Contra Revenue for Interest Revenue - Investments	Е	F/N	X	A	Q	E/U	
7	531900	Contra Revenue for Interest Revenue - Other	Е	F/N	X	A	Q	E/U	
7	590000	Other Revenue	Е	F/N/Z	X	A	Q	E/U	
7	590900	Contra Revenue for Other Revenue	Е	F/N/Z	X	A	Q	E/U	
7	711000	Gains on Disposition of Assets - Other	Е	N	X		Q	E/U	
7	711100	Gains on Disposition of Investments	Е	F/N/Z	X		Q	E/U	
7	711200	Gains on Disposition of Borrowings	Е	F	X		Q	E/U	

Line No.		USSGL Account Title Unrealized Gains	Begin/End E	Fed/NonFed F/N	Exch/Nonexch X	Cust/Noncust	Program Indicator Q	Reporting Type Code E/U	Addl. Info.	
7	719000	Other Gains	Е	F/N	X		Q	E/U		
8	Net cost of operations									
	This line is calculated. Equals sum of lines 5 and 6 minus 7.									