### Category 29–Non-Reciprocating USSGL Accounts for Federal Activity

221300Z3 Employer Contributions and Payroll Taxes Payable

222500Z3 Unfunded FECA Liability

229000Z3 Other Unfunded Employment Related Liability

240000Z Liability for Non-Fiduciary Deposit Funds and Undeposited Collections

241000Z Liability for Clearing Accounts

299000Z Other Liabilities Without Related Budgetary Obligations

~~310500Z Unexpended Appropriations–Prior-Period Adjustments Due to Corrections of Errors–Years Preceding the Prior-Year~~

~~310800Z Unexpended Appropriations–Prior-Period Adjustments Due to Corrections of Errors~~

~~310900Z Unexpended Appropriations–Prior-Period Adjustments Due to Changes in Accounting Principles   
 570500Z Expended Appropriations–Prior-Period Adjustments Due to Corrections of Errors–Years Preceding the Prior-Year~~

~~570800Z Expended Appropriations–Prior-Period Adjustments Due to Corrections of Errors~~

~~570900Z Expended Appropriations–Prior-Period Adjustments Due to Changes in Accounting Principles~~

573000Z Financing Sources Transferred Out Without Reimbursement

579000Z Other Financing Sources

579010Z Other General Fund Financing Sources

590000Z E/T Other Revenue

590900Z E/T Contra Revenue for Other Revenue

640000Z3 Benefit Expense

680000Z Future Funded Expenses

690000Z Non-Production Costs

740000Z Prior-Period Adjustments Due to Corrections of Errors

740100Z Prior-Period Adjustments Due to Changes in Accounting Principles

740500Z Prior-Period Adjustments Due to Corrections of Errors–Years Preceding the Prior-Year

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750000Z X/T Distribution of Income–Dividend

| \_\_\_**le 6: Eliminations Summary for General Fund Transactions** | | | | | |
| --- | --- | --- | --- | --- | --- |
| **Category Name/**  **Sub-Category Name** | **Reciprocal Category** | **Pairing of Eliminating Accounts for General Fund Transactions** | | | |
| **Entity 1–Reporting Entity** | | **Entity 2–General Fund** | |
| **USSGL Account** | **USSGL Account Title** | **USSGL Account** | **USSGL Account Title** |
| General Fund Transactions/  GF Authority | 31  Prior Period Adjustment – Appropriations Unexpended/ Outstanding | 310500G(099)  310800G(099)  310900G(099) | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year  Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors  Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | 320800F(XXX) | Appropriations Outstanding - Prior-Period Adjustments |
| 32  Prior Period Adjustment – Appropriations Expended | 570500G(099)  570800G(099)  570900G(099) | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year  Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors  Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | 570810F(XXX) | Appropriations - Expended - Prior-Period Adjustments |
|  |  |  |  |  |