Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Cust/Noncust	Program Indicator	Addl. Info.
	Gross P	rogram Costs:					_	
	Progran	n A:					_	
1		osts (Note 22)	T.	1	Ī		1	
1		Operating Expenses/Program Costs	E	F/N				
1	619000	Contra Bad Debt Expense - Incurred for Others	Е	F/N				
1	619900	Adjustment to Subsidy Expense	Е	N				
1	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	Е	F				
1	632000	Interest Expenses on Securities	E	F/N				
1	633000	Other Interest Expenses	E	F/G/N		A		
1	633800	Remuneration Interest	E	N				
1	634000	Interest Expense Accrued on the Liability for Loan Guarantees	Е	N				
1	640000	Benefit Expense	Е	F/N/Z			P	
1	650000	Cost of Goods Sold	Е	N				
1	660000	Applied Overhead	Е	N				
1	661000	Cost Capitalization Offset	E	N				
1	671000	Depreciation, Amortization, and Depletion	E	N				
1	672000	Bad Debt Expense	E	F/N				
1	673000	Imputed Costs	E	F				
1	679000	Other Expenses Not Requiring Budgetary Resources	Е	F/N		A		
1		Future Funded Expenses	Е	F/N/Z			P	2
1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Е	F			Р	
1	690000	Nonproduction Costs	Е	F/N/Z			P	3

Line	USSGL							
No.		USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Cust/Noncust	Program Indicator	Addl. Info.
1	717100	Gains on Changes in Long-Term Assumptions -	Е	N	X			
		From Experience						
1	717200	Losses on Changes in Long-Term Assumptions -	Е	N	X			
		From Experience						
1		Losses on Disposition of Assets - Other	Е	N	X		P	
1	721100	Losses on Disposition of Investments	Е	F/N/Z	X	A	P	
1		Losses on Disposition of Borrowings	Е	F	X		P	
1	728000	Unrealized Losses	Е	F/N	X		P	
1	728100	Unrealized Losses - Exchange Stabilization Fund	Е	N	X			
1	729000	Other Losses	Е	F/N	X		P	
1	729100	Other Losses for Accrued Special Drawing Right	Е	N	X			
		(SDR) Interest and Charges						
1	730000	Extraordinary Items	Е	N	X		P	
1	750000	Distribution of Income - Dividend	Е	G/N	X		P	
1	760000	Changes in Actuarial Liability	Е	N			P	
2	Less: ea	rned revenue						
2	510000	Revenue From Goods Sold	Е	F/N	X			
2	510900	Contra Revenue for Goods Sold	Е	F/N	X			
2	520000	Revenue From Services Provided	Е	F/N	X			
2	520900	Contra Revenue for Services Provided	Е	F/N	X			
2		Interest Revenue - Other	Е	F/N	X	A	P	
2	531100	Interest Revenue - Investments	Е	F/N/Z	X	A	P	
2	531200	Interest Revenue - Loans Receivable/Uninvested	Е	F/N	X	A	P	
		Funds						
2	531300	Interest Revenue - Subsidy Amortization	Е	N	X		P	
2	531400	Dividend Income Accounted for Under the	Е	N	X			
		Provisions of the Federal Credit Reform Act						
2	531500	Contra Revenue for Dividend Income Accounted	Е	N	X			
		for Under the Provisions of the Federal Credit						
		Reform Act						

USSGL Crosswalk - Statement of Net Cost

Line	USSGL							
No.		USSGL Account Title	Begin/End	Fed/NonFed		Cust/Noncust	Program Indicator	Addl. Info
2	531700	Contra Revenue for Interest Revenue - Loans Receivable	Е	F/N	X	A	P	
2	531800	Contra Revenue for Interest Revenue - Investments	Е	F/N	X	A	Р	
2	531900	Contra Revenue for Interest Revenue - Other	Е	F/N	X	A	P	
2	532500	Administrative Fees Revenue	Е	F/N	X	A		
2	532900	Contra Revenue for Administrative Fees	Е	F/N	X	A		
2	540000	Funded Benefit Program Revenue	Е	F/N	X			
2	540500	Unfunded FECA Benefit Revenue	Е	F/N	X			
2	540600	Contra Revenue for Unfunded FECA Benefit Revenue	Е	F/N	X			
2	540900	Contra Revenue for Funded Benefit Program Revenue	Е	F/N	X			
2	550000	Insurance and Guarantee Premium Revenue	Е	N	X			
2	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	Е	N	X			
2	590000	Other Revenue	Е	F/ G/ N/ Z	X	A	P	
2	590900	Contra Revenue for Other Revenue	Е	F/N	X	A	P	
2	592100	Valuation Change in Investments - Exchange Stabilization Fund	Е	N	X			
2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	Е	N	X			
2	711000	Gains on Disposition of Assets - Other	Е	N	X		P	
2	711100	Gains on Disposition of Investments	Е	F/N/Z	X		P	
2	711200	Gains on Disposition of Borrowings	Е	F	X		P	
2	718000	Unrealized Gains	Е	F/N	X		P	
2	718100	Unrealized Gain - Exchange Stabilization Fund	Е	N	X			
2	719000	Other Gains	Е	F/N	X		P	
2	719100	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	Е	N	X			

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Cust/Noncust	Program Indicator	Addl. Info.
	This line	e is calculated. Equals sum of lines 1 minus 2.	1	1	1	Ī	1	1
4	(Coin)/I	Loss on pension, ORB or OPEB Assumption						
4				I N	l v	<u> </u>	I	ı
4	/2/100	Gains on Changes in Long-Term Assumptions	Е	N	X			
4	727200	Losses on Changes in Long-Term Assumptions	Е	N	X			
5	Net pros	gram costs including Assumption Changes:			•		!	
		win costs merating resource changes.						
	This line	is calculated. Equals the sum of lines 3	1	1				
(Cantana	4 22 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2						
6		ot assigned to programs	Г г	E/N//Z	1	T		1
6		Benefit Expense	E	F/N/Z			Q	
6		Future Funded Expenses	E	F/N/Z			Q	
6	685000	Employer Contributions to Employee Benefit	Е	F			Q	
		Programs Not Requiring Current-Year Budget						
	10000	Authority (Unobligated)	_					
6		Nonproduction Costs	E	F/N/Z			Q	
6		Losses on Disposition of Assets - Other	Е	N	X		Q	
6		Losses on Disposition of Investments	Е	F/N/Z	X	A	Q	
6		Losses on Disposition of Borrowings	Е	F	X		Q	
6		Unrealized Losses	Е	F/N	X		Q	
6		Other Losses	Е	F/N	X		Q	
6		Extraordinary Items	Е	N	X		Q	
6		Distribution of Income - Dividend	Е	G/N	X		Q	
6	760000	Changes in Actuarial Liability	Е	N			Q	
7	Less: ea	rned revenues not attributed to programs						
7		Interest Revenue - Other	Е	F/N	X	A	0	
7		Interest Revenue - Investments	E	F/N/Z	X	A	Q	

USSGL							
Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Cust/Noncust	Program Indicator	Addl. Info.
531200	Interest Revenue - Loans Receivable/Uninvested	Е	F/N	X	A	Q	
	Funds						
531300	Interest Revenue - Subsidy Amortization	Е	N	X		Q	
531700	Contra Revenue for Interest Revenue - Loans	Е	F/N	X	A	Q	
	Receivable						
531800	Contra Revenue for Interest Revenue -	Е	F/N	X	A	Q	
	Investments						
531900	Contra Revenue for Interest Revenue - Other	Е	F/N	X	A	Q	
590000	Other Revenue	Е	F/G/N/Z	X	A	Q	
590900	Contra Revenue for Other Revenue	Е	F/G/N	X	A	Q	
711000	Gains on Disposition of Assets - Other	Е	N	X		Q	
711100	Gains on Disposition of Investments	Е	F/N/Z	X		Q	
711200	Gains on Disposition of Borrowings	Е	F	X		Q	
718000	Unrealized Gains	Е	F/N	X		Q	
719000	Other Gains	Е	F/N	X		Q	
Net cost	of operations						
This line	e is calculated. Equals sum of lines 5 and 6						
	Acct. 531200 531300 531700 531800 531900 590000 711000 711100 711200 718000 719000 Net cost	 531200 Interest Revenue - Loans Receivable/Uninvested Funds 531300 Interest Revenue - Subsidy Amortization 531700 Contra Revenue for Interest Revenue - Loans Receivable 531800 Contra Revenue for Interest Revenue - Investments 531900 Contra Revenue for Interest Revenue - Other 590000 Other Revenue 590900 Contra Revenue for Other Revenue 	Acct. USSGL Account Title 531200 Interest Revenue - Loans Receivable/Uninvested Funds 531300 Interest Revenue - Subsidy Amortization E 531700 Contra Revenue for Interest Revenue - Loans Receivable 531800 Contra Revenue for Interest Revenue - Investments 531900 Contra Revenue for Interest Revenue - Other E 590000 Other Revenue 590900 Contra Revenue for Other Revenue 590900 Contra Revenue for Other Revenue 711000 Gains on Disposition of Assets - Other 711100 Gains on Disposition of Investments E 711200 Gains on Disposition of Borrowings E 718000 Unrealized Gains F Net cost of operations	Acct.USSGL Account TitleBegin/EndFed/NonFed531200Interest Revenue - Loans Receivable/Uninvested FundsEF/N531300Interest Revenue - Subsidy AmortizationEN531700Contra Revenue for Interest Revenue - Loans ReceivableEF/N531800Contra Revenue for Interest Revenue - InvestmentsEF/N531900Contra Revenue for Interest Revenue - OtherEF/N590000Other RevenueEF/G/N/Z590900Contra Revenue for Other RevenueEF/G/N711000Gains on Disposition of Assets - OtherEN711100Gains on Disposition of InvestmentsEF/N/Z711200Gains on Disposition of BorrowingsEF718000Unrealized GainsEF/N719000Other GainsEF/N	Acct.USSGL Account TitleBegin/EndFed/NonFedExch/Nonexch531200Interest Revenue - Loans Receivable/Uninvested FundsEF/NX531300Interest Revenue - Subsidy AmortizationENX531700Contra Revenue for Interest Revenue - Loans ReceivableEF/NX531800Contra Revenue for Interest Revenue - InvestmentsEF/NX531900Contra Revenue for Interest Revenue - OtherEF/G/N/ZX590000Other RevenueEF/G/N/ZX711000Gains on Disposition of Assets - OtherENX711100Gains on Disposition of InvestmentsEF/N/ZX711200Gains on Disposition of BorrowingsEFX718000Unrealized GainsEF/NX719000Other GainsEF/NX Net cost of operations	Acct.USSGL Account TitleBegin/EndFed/NonFedExch/NonexchCust/Noncust531200Interest Revenue - Loans Receivable/Uninvested FundsEF/NXA531300Interest Revenue - Subsidy AmortizationENX531700Contra Revenue for Interest Revenue - Loans ReceivableEF/NXA531800Contra Revenue for Interest Revenue - InvestmentsEF/NXA531900Contra Revenue for Interest Revenue - OtherEF/NXA590000Other RevenueEF/G/N/ZXA590900Contra Revenue for Other RevenueEF/G/NXA711000Gains on Disposition of Assets - OtherENX711200Gains on Disposition of BorrowingsEFX718000Unrealized GainsEF/NX719000Other GainsEF/NX	Acct.USSGL Account TitleBegin/EndFed/NonFedExch/NonexchCust/NoncustProgram Indicator531200Interest Revenue - Loans Receivable/Uninvested FundsEF/NXAQ531300Interest Revenue - Subsidy AmortizationENXAQ531700Contra Revenue for Interest Revenue - Loans ReceivableEF/NXAQ531800Contra Revenue for Interest Revenue - InvestmentsEF/NXAQ531900Contra Revenue for Interest Revenue - OtherEF/NXAQ590000Other RevenueEF/G/N/ZXAQ590900Contra Revenue for Other RevenueEF/G/NXAQ711100Gains on Disposition of Assets - OtherENXAQ7111200Gains on Disposition of InvestmentsEF/N/ZXQ711200Gains on Disposition of BorrowingsEFXQ718000Unrealized GainsEF/NXQNet cost of operationsEF/NXQ

Footnotes and Additional Information

- 1. Use the USSGL account attribute domains as provided in USSGL SectionIV, page 4.
- 2. Excludes non-recurring cleanup costs.
- 3. Report stewardship costs separately.