Line	USSGL	VIGGOV A A TIVE	D . (E .	E 101 E 1	F 17		D · G ·	
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
	Assets (No	te 2)						
	Intra-gove	ernmental						
1	Fund Bala	ance with Treasury (Note 3)					40	
1	101000	Fund Balance With Treasury	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
1	109000	Fund Balance With Treasury While Awaiting a Warrant	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		g		_			ı	
2	Investmen	ats (Note 5)		l I		1	I	
	mvestmen	its (Note 5)						
1		1					0.1	<u> </u>
2.1	Federal in	vestments (Note 5)					01	<u> </u>
2.1	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the	Е	F	CE/DE/EC/EC/EM/ED/ED/EC/ET/CA/TD#1C#19#1T	E/U		
2.1	161000	Fiscal Service Discount on U.S. Treasury Securities Issued by the Bureau of the	E	Г	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.1	161100	Fiscal Service	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.1	101100	Premium on U.S. Treasury Securities Issued by the Bureau of the	E	Г	CF/DF/EC/EG/EM/EP/ER/ES/E1/GA/1R/UG/US/U1	E/U		
2.1	161200	Fiscal Service	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.1	101200	1 iscai Sci vice	ь	1.	CI/DI/EC/EG/EM/EI/EK/ES/E1/GA/TK/OG/OS/OT	E/U		-
		Amortization of Discount and Premium on U.S. Treasury Securities						
2.1	161300	Issued by the Bureau of the Fiscal Service	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.1	161800	Market Adjustment - Investments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.1	101800	Investments in Securities Other Than the Bureau of the Fiscal	E	Г	CF/DF/EC/EG/EM/EP/ER/ES/E1/GA/1R/UG/US/U1	E/U		
2.1	162000	Service Securities	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.1	102000	Discount on Securities Other Than the Bureau of the Fiscal Service	ь	1.	CI/DI/EC/EG/EM/EI/ER/ES/E1/GA/TR/CG/CS/C1	E/C		
2.1	162100	Securities	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.1	102100	Premium on Securities Other Than the Bureau of the Fiscal Service		•	CI/DI/DC/DG/EM/EM/EM/EM/EM/EM/EM/CG/CG/CI	E/C		-
2.1	162200	Securities	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		Amortization of Discount and Premium on Securities Other Than						
2.1	162300	the Bureau of the Fiscal Service Securities	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		Investments in U.S. Treasury Zero Coupon Bonds Issued by the						
2.1	163000	Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		Discount on U.S. Treasury Zero Coupon Bonds Issued by the						
2.1	163100	Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	<u> </u>	
		Amortization of Discount on U.S. Treasury Zero Coupon Bonds						
2.1	163300	Issued by the Bureau of the Fiscal Service	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		Allowance for Subsidy - Preferred Stock Accounted for Under the						
2.1	164300	Provisions of the Federal Credit Reform Act	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.1	169000	Other Investments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
								- <u>-</u> -
2.2	Interest re	eceivable - investments (Note 5)					02	
2.2	134200	Interest Receivable - Investments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
3	Accounts r	receivable, net (Note 6)						
3.1		agency's custodial and non-entity liabilities - other than the und of the U.S. Government					10	
3.1	198100	Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
	1		T	1			T	т
3.2		receivable, capital transfers					12	
3.2	192300	Contingent Receivable for Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2	192500	Capital Transfers Receivable	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
	•					_	•	
3.3	Benefit pro	ogram contributions receivable					21	<u> </u>
3.3	132000	Funded Employment Benefit Contributions Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3.3	132100	Unfunded FECA Benefit Contributions Receivable	E	F	EG	U		7
3.4	Accounts r	receivable, net					22	
3.4	131000	Accounts Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		7
3.4	131900	Allowance for Loss on Accounts Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3.4	136000	Penalties and Fines Receivable - Not Otherwise Classified	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3.4	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3.4	137000	Administrative Fees Receivable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3.4	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3.4	199000	Other Assets	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/U		7
							_	
3.5	Transfers	receivable					27	
3.5	133000	Receivable for Transfers of Currently Invested Balances	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3.5	133500	Expenditure Transfers Receivable	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3.5	139000	Appropriated Dedicated Collections Receivable	E	F	ES/ET/US/UT	E/U		
4	Loans rece	eivable						
4.1	Interest re	ceivable - loans and not otherwise classified					04	
4.1	134000	Interest Receivable - Not Otherwise Classified	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/U		7
4.1	134100	Interest Receivable - Loans	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
	•					•	•	
4.2	Loans rece	eivable					17	

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
4.2	135000	Loans Receivable	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		7
			_	_				_
4.2	135100	Capitalized Loan Interest Receivable - Non-Credit Reform	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		7
4.2	136100	Penalties and Fines Receivable - Loans	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
4.2	137100	Administrative Fees Receivable - Loans	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
<u> </u>	0.7 4	. 07 . 40	ı	1		1		
5	Other Asso	ets (Note 12)						
5.1	Advances	L to others and prepayments					23	
5.1	141000	Advances and Prepayments	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
				_				
5.2	Other asse	ets					30	
5.2	192100	Receivable From Appropriations	Е	G	CF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
5.2	199000	Other Assets	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
5.2	199000	Other Assets	Е	F	GA	E/U		
			•			•	•	
5.3	Asset for a	gency's custodial and non-entity liabilities					46	
		Asset for Agency's Custodial and Non-Entity Liabilities - General						
5.3	198000	Fund of the U.S. Government	E	F	GA	U		
6	Total Intra	a-governmental						
	This line is	s calculated. Equals sum of lines 1 through 5.						
	With the p	ublic						
7		other monetary assets (Note 4)						
7	110100	General Fund of the U.S. Government's Operating Cash	Е	N	GA/MR	U		.
7	110300	Restricted Operating Cash	Е	N	GA/MR	U		.
7	110900	Checks Outstanding	Е	N	GA/MR	U		
7	111000	Undeposited Collections	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		.
7	112000	Imprest Funds	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7	112500	U.S. Debit Card Funds	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7	113000	Funds Held Outside of Treasury - Budgetary	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7	113500	Funds Held Outside of Treasury - Non-Budgetary	Е	N	DF	E/U		
_		Cash Held by U.S. Disbursing Officers Outside the Treasury's	_		G. A. D.			1
7	114500	General Account	Е	N	GA/MR	U		-
7	119000	Other Cash	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
7	119090	Other Cash - International Monetary Fund	Е		EG	U	[1

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
7	119305	International Monetary Fund - Letter of Credit	E		EG	U		
		International Monetary Fund - Receivable/Payable Currency						
7	119306	Valuation Adjustment	Е		EG	U		ļ
7	119307	International Monetary Fund - Dollar Deposits With the IMF	Е		EG	U		
7	119309	International Monetary Fund - Currency Holdings	E		EG	U		
7	119333	International Monetary Fund - Reserve Position	E		EG	U		
7	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7	119500	Other Monetary Assets	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
7	120000	Foreign Currency	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
7	120500	Foreign Currency Denominated Equivalent Assets	Е	N	EP	Е		
7	120900	Uninvested Foreign Currency	Е	N	EP	Е		
7	134400	Interest Receivable on Special Drawing Rights (SDR)	Е	N	EP	Е		
		, , , , , , , , , , , , , , , , , , ,						
7	138400	Interest Receivable - Foreign Currency Denominated Assets	E	N	EP	E		
7	153100	Seized Monetary Instruments	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7	153200	Seized Cash Deposited	Е	N	DF	E/U		
			-				-	
8	Accounts 1	receivable, net (Note 6)						
8	131000	Accounts Receivable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
8	131900	Allowance for Loss on Accounts Receivable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
8	132000	Funded Employment Benefit Contributions Receivable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
8	132100	Unfunded FECA Benefit Contributions Receivable	Е	N	EG	U		
8	132500	Taxes Receivable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
8	132900	Allowance for Loss on Taxes Receivable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
8	134000	Interest Receivable - Not Otherwise Classified	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/U		
8	134300	Interest Receivable - Taxes	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
8	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
8	134800	Allowance for Loss on Interest Receivable - Taxes	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
8	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
8	136300	Penalties and Fines Receivable - Taxes	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
	130300	Allowance for Loss on Penalties and Fines Receivable - Not		11	CT, ST, SC, EG, EM, ET, EM, EG, ET, GTV TN, GG, GG, GT	B C		
8	136700	Otherwise Classified	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
8	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
8	137000	Administrative Fees Receivable - Not Otherwise Classified	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		1
8	137300	Administrative Fees Receivable - Taxes	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
110.	/ Icci.	Allowance for Loss on Administrative Fees Receivable - Not	Degin/Enu	T cu/1 toll cu	I unu Type	Reporting Type code	жестр. сии	riddi. III o
8	137700	Otherwise Classified	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
8	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
9	n: (1	11 (014.0)		I I			1	T
		n and loan guarantees receivable, net (Note 8)		N		E/II		-
9	134100	Interest Receivable - Loans	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		-
9	134500	Allowance for Loss on Interest Receivable - Loans	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
9	135000	Loans Receivable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
9	135090	Loans Receivable - International Monetary Fund	Е		EG	U		
9	135900	Allowance for Loss on Loans Receivable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
9	135990	Allowance for Loss on Loans Receivable - International Monetary Fund	Е		EG	U		
9	136100	Penalties and Fines Receivable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		1
	150100	Charles and Thes receivable Louis	L	- 11	CITEDITECTED ENGLISHED TO STATE TO COLUMN TO	E C		
9	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
9	137100	Administrative Fees Receivable - Loans	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
9	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
9	138000	Loans Receivable - Troubled Assets Relief Program	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
9	138100	Interest Receivable - Loans - Troubled Assets Relief Program	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
9	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		Ü						
9	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
9	139900	Allowance for Subsidy	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
9	155100	Foreclosed Property	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
9	155900	Foreclosed Property - Allowance	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
9	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
9	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
9	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
9	164500	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
	,	Discount on Securities Account for Under the Provisions of the						
9	164600	Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		<u> </u>
9	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		

T.:	USSGL							
Line No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
10	Inventory	and related property, net (Note 9)	Ü		V 1	1 0 11		
10	151100	Operating Materials and Supplies Held for Use	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	151200		F			E		
10	151200	Operating Materials and Supplies Held in Reserve for Future Use Operating Materials and Supplies - Excess, Obsolete, and	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	151300	Unserviceable	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	151400	Operating Materials and Supplies Held for Repair	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	151600	Operating Materials and Supplies in Development	Е		EG/ER/ET	E/U		
10	151900	Operating Materials and Supplies - Allowance	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	152100	Inventory Purchased for Resale	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	152200	Inventory Held in Reserve for Future Sale	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	152300	Inventory Held for Repair	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	152400	Inventory - Excess, Obsolete, and Unserviceable	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	152500	Inventory - Raw Materials	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	152600	Inventory - Work-in-Process	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	152700	Inventory - Finished Goods	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	152900	Inventory - Allowance	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	154100	Forfeited Property Held for Sale	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	154200	Forfeited Property Held for Donation or Use	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	154900	Forfeited Property - Allowance	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	156100	Commodities Held Under Price Support and Stabilization Support Programs	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	156900	Commodities - Allowance	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	157100	Stockpile Materials Held in Reserve	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	157200	Stockpile Materials Held for Sale	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	159100	Other Related Property	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	159900	Other Related Property - Allowance	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
10	139900	Office Related Property - Anowance	E	11	CI/DI/EC/EG/EM/EI/ER/ES/E1/GA/TR/OG/OS/O1	E/0		
11	General nr	roperty, plant, and equipment, net (Note 10)						
11	171100	Land and Land Rights	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	171200	Improvements to Land	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	171900	Accumulated Depreciation on Improvements to Land	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	172000	Construction-in-Progress	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	173000	Buildings, Improvements, and Renovations	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		Accumulated Depreciation on Buildings, Improvements, and						
11	173900	Renovations	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	174000	Other Structures and Facilities	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	174900	Accumulated Depreciation on Other Structures and Facilities	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	175000	Equipment	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
11	175900	Accumulated Depreciation on Equipment	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	181000	Assets Under Capital Lease	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	181900	Accumulated Depreciation on Assets Under Capital Lease	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	182000	Leasehold Improvements	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	182900	Accumulated Amortization on Leasehold Improvements	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	183000	Internal-Use Software	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	183200	Internal-Use Software in Development	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	183900	Accumulated Amortization on Internal-Use Software	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	184000	Other Natural Resources	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	184900	Allowance for Depletion	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	189000	Other General Property, Plant, and Equipment	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
11	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
	1			1			T	1
12		and investments (Note 5)						
12	134200	Interest Receivable - Investments	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	134600	Allowance for Loss on Interest Receivable - Investments	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		Investments in U.S. Treasury Securities Issued by the Bureau of the	_					
12	161000	Fiscal Service Discount on U.S. Treasury Securities Issued by the Bureau of the	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	161100	Fiscal Service	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	101100	Premium on U.S. Treasury Securities Issued by the Bureau of the	E	14	CI/DI/EC/EG/EM/EI/ER/ES/E1/GA/1R/OG/OS/O1	E/O		
12	161200	Fiscal Service	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
12	161800	Market Adjustment - Investments	Е	E/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		Investments in Securities Other Than the Bureau of the Fiscal						
12	162000	Service Securities	E	E/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		3
		Discount on Securities Other Than the Bureau of the Fiscal Service						
12	162100	Securities	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		3
	1 50000	Premium on Securities Other Than the Bureau of the Fiscal Service	-			7.77		
12	162200	Securities Amortization of Discount and Premium on Securities Other Than	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		3
12	162300	the Bureau of the Fiscal Service Securities the Securities	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		3
12	167000	Foreign Investments	E	N N	EP	E		J
12	167100	Discount on Foreign Investments	E	N N	EP	E		
12	167200	Premium on Foreign Investments	E	N N	EP	E		
12	10/200	remain on Poteign investments	E	1N	EF	E		
12	167900	Foreign Exchange Rate Revalue Adjustments - Investments	E	N	EP	Е		
12	169000	Other Investments	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		3

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
	1			ı		T		
13	Investment only)	ts in government-sponsored enterprises (for use by Treasury						
13	165000	Preferred Stock in Federal Government Sponsored Enterprise	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
13	165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
13	165200	Common Stock Warrants in Federal Government Sponsored Enterprise	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
13	165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
14	Other asse	ts (Note 12)				T		
14	141000	Advances and Prepayments	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
14	199000	Other Assets	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		4
14	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
14	199300	Not let Disposed	ь	11	CI/DI/EC/EG/EM/EI/EN/ES/E1/GA/TN/OG/OS/OT	E/C		
15	Total with	the public						
	This line is	s calculated. Equals the sum of lines 7 through 14.						
16	Total asset	ls						
	This line is	calculated. Equals the sum of lines 6 and 15.						
17	Stewardsh	ip PP&E (Note 11)						
	Liabilities	(Note 13)						
	Intra-gove	rnmental						
18		or Fund Balance with Treasury		_			40	
18	201000	Liability for Fund Balance With Treasury	E	F	GA	U		
18	209010	Liability for Fund Balance While Awaiting a Warrant	Е	F	GA	U		
19	Accounts p	payable						
19.1	Accounts n	payable, capital transfers					12	
		Contingent Liability for Capital Transfers	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
19.1	297000	Liability for Capital Transfers	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
19.2	Benefit pro	ogram contributions payable (Note 15)					21	
19.2	221300	Employer Contributions and Payroll Taxes Payable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
19.2	221500	Other Post Employment Benefits Due and Payable	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
19.2	222500	Unfunded FECA Liability	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
19.2	229000	Other Unfunded Employment Related Liability	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
	•						•	
19.3	Accounts p	payable					22	
19.3	211000	Accounts Payable	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
19.3	212000	Disbursements in Transit	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
19.3	213000	Contract Holdbacks	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
19.3	217000	Subsidy Payable to the Financing Account	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
19.3	219000	Other Liabilities With Related Budgetary Obligations	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
19.3	294000	Capital Lease Liability	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
19.3	296000	Accounts Payable From Canceled Appropriations	Е	F	EC/EG/EM/EP/ER/ES/ET/GA/TR	E/U		
19.3	299000	Other Liabilities Without Related Budgetary Obligations	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT	E/U		
		. , ,						
19.4	Transfers	navable					27	
19.4	215000	Payable for Transfers of Currently Invested Balances	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
19.4	215500	Expenditure Transfers Payable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
19.4	299100	Other Liabilities - Reductions	E	F	EC/EG/EM/EP/ER/ES/ET/TR	E/U		
19.4	299200	Appropriated Dedicated Collections Liability	E	F	ES/ET/US/UT	E/U		
17	2,,,200	r appropriated Dedicated Contours Emerity			20/21/00/01	20	l .	
20	Fodoral de	ebt and interest payable (Note 14)					1	
	reacrarae	st and interest payable (10te 14)						
20.1	Federal de	h.					01	
20.1	reuerai ue	Securities Issued by Federal Agencies Under General and Special					01	
20.1	253000	Financing Authority	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
		Discount on Securities Issued by Federal Agencies Under General						
20.1	253100	and Special Financing Authority	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
		Premium on Securities Issued by Federal Agencies Under General						
20.1	253200	and Special Financing Authority	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
20.1	252200	Amortization of Discount on Securities Issued by Federal Agencies			OP/DE/EG/EG/EM/ED/ED/ED/EG/ED/GA/ED/AGG	E/II		
20.1	253300	Under General and Special Financing Authority	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
20.1	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
20.1	254000	Participation Certificates	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
20.1	234000	1 arrespandi Certificates	£	r	CI/DI/EC/EG/EN/EF/EN/E5/E1/UA/1R/UG/US/U1	E/U	l	
20.2	L			1			1 00	
20.2	Interest pa	ayable - debt				1	02	i

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
20.2	214200	Accrued Interest Payable - Debt	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
		•						
21	Debt assoc	riated with loans (Note 14)						
21.1	Interest pa	nyable - loans and not otherwise classified					04	
21.1	214000	Accrued Interest Payable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
21.1	214100	Accrued Interest Payable - Loans	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
21.2	Loans pay	able					17	
21.2	251000	Principal Payable to the Bureau of the Fiscal Service	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
21.2	251100	Capitalized Loan Interest Payable - Non-Credit Reform	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
21.2	252000	Principal Payable to the Federal Financing Bank	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
21.2	259000	Other Debt	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
22	Other Liab	bilities (Notes 15 and 17)						
22.1	Advances f	from others and deferred credits (Note 17)					23	
22.1	231000	Liability for Advances and Prepayments	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
22.1	232000	Other Deferred Revenue	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
22.2	Other liab	ilities (without reciprocals) (Note 15)					29	
22.2	221300	Employer Contributions and Payroll Taxes Payable	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
22.2	222500	Unfunded FECA Liability	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
22.2	229000	Other Unfunded Employment Related Liability	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		Liability for Non-Fiduciary Deposit Funds and Undeposited						l
22.2	240000	Collections	Е	Z	CF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		-
22.2	241000	Liability for Clearing Accounts	Е	Z	CF	E/U		
22.2	299000	Other Liabilities Without Related Budgetary Obligations	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		<u> </u>
	ı		1	1		T	1	
22.3		ilities (Note 17)					30	
22.3	259000	Other Debt	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
22.3	299000	Other Liabilities Without Related Budgetary Obligations	Е	F	GA	E/U		
22.3	299000	Other Liabilities Without Related Budgetary Obligations	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT	E/U		
22.3	299100	Other Liabilities - Reductions	Е	F	GA	E/U		
22.3	299100	Other Liabilities - Reductions	Е	G	EC/EG/EM/EP/ER/ES/ET/TR	E/U		
	1]		1		
22.4		o the General Fund of the U.S. Government for custodial and					4.5	l
22.4		entity assets (Note 17)	-	C		Da.	46	
22.4	298000	Custodial Liability	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U	l	i

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
		Liability for Non-Entity Assets Not Reported on the Statement of						
22.4	298500	Custodial Activity	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
	Liability to	agency other than the General Fund of the U.S. Government						
22.5	for custodi	al and other non-entity assets					10	
22.5	298000	Custodial Liability	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
		Liability for Non-Entity Assets Not Reported on the Statement of						
22.5	298500	Custodial Activity	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
				-				
23	Total Intra	-governmental						
	This line is	calculated. Equals the sum of lines 18 through 22.						
	With the p	ublic						
24	Accounts p	ayable						
24	211000	Accounts Payable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
24	212000	Disbursements in Transit	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
24	214000	Accrued Interest Payable - Not Otherwise Classified	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
24	296000	Accounts Payable From Canceled Appropriations	Е	N	EC/EG/EM/EP/ER/ES/ET/GA/TR	E/U		
						•	•	
25	Federal de	ot and interest payable (Note 14)						
25	214100	Accrued Interest Payable - Loans	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
25	214200	Accrued Interest Payable - Debt	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		Securities Issued by Federal Agencies Under General and Special						
25	253000	Financing Authority	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		Discount on Securities Issued by Federal Agencies Under General						
25	253100	and Special Financing Authority	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
25	252200	Premium on Securities Issued by Federal Agencies Under General				E/II		
25	253200	and Special Financing Authority Amortization of Discount on Securities Issued by Federal Agencies	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
25	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
23	233300	Amortization of Premium on Securities Issued by Federal Agencies	L	11	CI/DI/EC/EG/EM/EI/EM/EG/E1/G/V II/ OG/OS/O1	L/C		
25	253400	Under General and Special Financing Authority	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
25	254000	Participation Certificates	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
25	259000	Other Debt	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
						1		
26	Federal em	ployee and veteran benefits payable (Note 15)						
	_ Juliu CII	Liability for Employer Benefits and Claims Incurred but Not						
26	219100	Reported	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
26	221300	Employer Contributions and Payroll Taxes Payable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		

	Line	USSGL							
22 12 100 Persion Benefits Due and Psyable to Beneficiaries E N CEDERCEGERM PERESTET GATROGUSCIT EU			USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
28 21700 Renefic Permisson Payable to Carriers N N CEDEFECEGEMEPERSSETGATEACQUSUIT EU	26	221500	Other Post Employment Benefits Due and Payable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	-	
28 21800 Life Insurance Benefits Due and Populse to Beneficiaries E	26	221600	Pension Benefits Due and Payable to Beneficiaries	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
22000	26	221700	Benefit Premiums Payable to Carriers	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
26 19900 Other Unfunded Employment Related Liability	26	221800	Life Insurance Benefits Due and Payable to Beneficiaries	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
26 261000 Actuarial Pension Liability E N CPDFECEGEMEPERESETGATRUGUSUT EU	26	222000	Unfunded Leave	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
26 262000 Actuarial Health Insurance Liability E N CFDFECEGEMEPERES ETGATRUGUSUT EU	26	229000	Other Unfunded Employment Related Liability	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
26 265000 Actuarial Life Insurance Liability E N CFDFECEGEMEPERES ET.GATR.UGUS.UT EU 26 265000 Ober Actuarial Liabilities E N CFDFECEGEMEPERES ET.GATR.UGUS.UT EU 27 Environmental and disposal liabilities E E N CFDFECEGEMEPERES ET.GATR.UGUS.UT EU 28 Benefits due and payable 28 216000 Entitenent Benefits Due and Payable 29 216000 Entitenent Benefits Due and Payable 20 218000 Loon Guarantee Liability Note 5 20 218000 Loon Guarantee Liability Note 5 20 218000 Comment Sponsored enterprises (for use by Treasury of only) 30 211200 Accounts Payable for Federal Government Sponsored Enterprise 30 212000 Comment Liabilities - Federal Government Sponsored Enterprise 31 Insurance and guarantee program liabilities 31 200000 Liability for Unpaid Insurance Claims 32 212000 Liability for Unpaid Insurance Claims 33 22200 Comment Liabilities 34 Insurance and guarantee program liabilities 35 CFDFECEGEMEPERES ET.GATR.UGUS.UT EU 36 292200 Comment Sponsored Enterprise E N CFDFECEGEMEPERES ET.GATR.UGUS.UT EU 37 Insurance and guarantee program liabilities 38 Insurance and guarantee program liabilities 49 EN CFDFECEGEMEPERES ET.GATR.UGUS.UT EU 40 EN CFDFECEGEMEPERES ET.GATR.UGUS.UT EU 40 EN CFDFECEGEMEPERES ET.GATR.UGUS.UT EU 41 EU 42 EU 43 Insurance and guarantee program liabilities 40 EN CFDFECEGEMEPERES ET.GATR.UGUS.UT EU 41 EU 42 EU 43 Insurance and guarantee program liabilities 40 EN CFDFECEGEMEPERES ET.GATR.UGUS.UT EU 41 EU 42 EU 43 Insurance and guarantee program liabilities 41 EN CFDFECEGEMEPERES ET.GATR.UGUS.UT EU 43 Insurance and guarantee program liabilities 42 EN CFDFECEGEMEPERES ET.GATR.UGUS.UT EU 43 Insurance and guarantee program liabilities 43 EN CFDFECEGEMEPERES ET.GATR.UGUS.UT EU 44 EU 45 EN CFDFECEGEMEPERES ET.GATR.UGUS.UT EU 45 EN CFDFECEGEMEPERES ET.GATR.UGUS.UT EU 46 EN CFDFECEGEMEPERES ET.GATR.UGUS.UT EU 47 EN CFDFECEGEMEPERES ET.GATR.UGUS.UT EU 48	26	261000	Actuarial Pension Liability	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
26 285000 Actuarial FECA Liability	26	262000	Actuarial Health Insurance Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
26 269000 Other Actuarial Liabilities	26	263000	Actuarial Life Insurance Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
Environmental and disposal liabilities (Note 16)	26	265000	Actuarial FECA Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
28 Benefits due and payable 28 Benefits due and payable 29 Loan guarantee liability (Note 8) 29 Loan guarantee liability (Note 8) 20 Loan Guarantee Liability E N CFIDFECEGEM/EP/ERES/ET/GATR/UGUS/UT EU Liabilities to Government-sponsored enterprises (for use by Treasury only) 30 contingent Liabilities - Federal Government Sponsored Enterprise E N CFIDFEC/EG/EM/EP/ER/ES/ET/GATR/UGUS/UT EU 31 Insurance and guarantee program liabilities 31 1 220000 Liability for Unquial Insurance Claims E N CFIDFEC/EG/EM/EP/ER/ES/ET/GATR/UGUS/UT EU 31 220000 Liability for Unquial Insurance Claims E N CFIDFEC/EG/EM/EP/ER/ES/ET/GATR/UGUS/UT EU 31 220000 Liability for Unquial Insurance Claims E N CFIDFEC/EG/EM/EP/ER/ES/ET/GATR/UGUS/UT EU 31 260000 Actuarial Liabilities for Federal Insurance and Guarantee Programs E N CFIDFEC/EG/EM/EP/ER/ES/ET/GATR/UGUS/UT EU 31 260000 Actuarial Liabilities for Federal Insurance and Guarantee Programs E N CFIDFEC/EG/EM/EP/ER/ES/ET/GATR/UGUS/UT EU 32 201000 Liability for Unquial Insurance and Guarantee Programs E N CFIDFEC/EG/EM/EP/ER/ES/ET/GATR/UGUS/UT EU 32 213000 Contract Holdbacks E N CFIDFEC/EG/EM/EP/ER/ES/ET/GATR/UGUS/UT EU 33 213000 Contract Holdbacks E N CFIDFEC/EG/EM/EP/ER/ES/ET/GATR/UGUS/UT EU 55 Poccial Drawing Right (SDR) Certificates Issued to Federal	26	269000	Other Actuarial Liabilities	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
28 Benefits due and payable 28 Benefits due and payable 29 Loan guarantee liability (Note 8) 29 Loan Guarantee Liability 29 Liabilities to Government-sponsored enterprises (for use by Treasury only) 30 control payable for Federal Government Sponsored Enterprise E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT EU 20 Liabilities to Government-sponsored enterprises (for use by Treasury only) 30 linsurance and guarantee program liabilities 31 linsurance and guarantee program liabilities 32 linsurance linsurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT EU 31 linsurance and guarantee program liabilities S N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT EU 31 linsurance and guarantee program liabilities S N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT EU 31 linsurance and guarantee program liabilities S N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT EU 32 linsurance linsurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT EU 32 linsurance linsurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT EU 32 linsurance linsurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT EU 32 linsurance linsurance linsurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT EU 32 linsurance linsurance linsurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT EU 32 linsurance linsurance linsurance linsurance Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT EU 33 linsurance and guarantee pr					•				
28 Benefits due and payable 28 216000 Entitlement Benefits Due and Payable E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT EU 29 Loan guarrantee liability (Note 8) 29 218000 Loan Guarantee Liability E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT EU Liabilities to Government-sponsored enterprises (for use by Treasury only) 30 only) 30 211200 Accounts Payable for Federal Government Sponsored Enterprise E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT EU 31 11200 Accounts Payable for Federal Government Sponsored Enterprise E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT EU 31 Insurance and guarantee program liabilities B N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT EU 31 120000 Liability of Unpaid Insurance Claims E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT EU 31 260000 Actuarial Liabilities for Federal Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT EU 32 201000 Liability for Unpaid Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT EU 32 201000 Liability for Pund Balance With Treasury E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT EU 33 201000 Liability for Pund Balance With Treasury E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT EU 34 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT EU 35 219000 Ober Liabilities (SDR) Certificates Sued to Federal	27	Environme	ental and disposal liabilities (Note 16)						
28 216000 Entitlement Benefits Due and Payable E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 29 Loan guarantee liability (Note 8) 20 218000 Loan Guarantee Liability E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U Liabilities to Government-sponsored enterprises (for use by Treasury only) 30 only) 30 211200 Accounts Payable for Federal Government Sponsored Enterprise E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 Insurance and guarantee program liabilities 31 1 220000 Liability for Unpaid Insurance Claims E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 220500 Liability for Unpaid Insurance Premiums E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 260000 Actuarial Liabilities for Federal Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 201000 Liability for Unpaid Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 33 260000 Actuarial Liabilities for Federal Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 34 2610000 Liability for Unpaid Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 35 2010000 Liability for Fund Balance With Treasury E N GA U 36 201000 Liability for Fund Balance With Treasury E N GA U 37 201000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 38 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 39 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 40 CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 41 CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 42 EN CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 43 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 44 CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 45 Special Drawing Right (SDR) Certificates Issued to Federal	27	299500	Estimated Cleanup Cost Liability	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/U		
28 216000 Entitlement Benefits Due and Payable E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 29 Loan guarantee liability (Note 8) 20 218000 Loan Guarantee Liability E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U Liabilities to Government-sponsored enterprises (for use by Treasury only) 30 only) 30 211200 Accounts Payable for Federal Government Sponsored Enterprise E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 Insurance and guarantee program liabilities 31 1 220000 Liability for Unpaid Insurance Claims E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 220500 Liability for Unpaid Insurance Premiums E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 260000 Actuarial Liabilities for Federal Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 201000 Liability for Unpaid Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 33 260000 Actuarial Liabilities for Federal Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 34 2610000 Liability for Unpaid Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 35 2010000 Liability for Fund Balance With Treasury E N GA U 36 201000 Liability for Fund Balance With Treasury E N GA U 37 201000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 38 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 39 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 40 CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 41 CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 42 EN CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 43 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 44 CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 45 Special Drawing Right (SDR) Certificates Issued to Federal									
29 Loan guarantee Hability (Note 8) 29 218000 Loan Guarantee Liability E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U Liabilities to Government-sponsored enterprises (for use by Treasury only) 30 211200 Accounts Payable for Federal Government Sponsored Enterprise E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 30 292200 Contingent Liabilities - Federal Government Sponsored Enterprise E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 Insurance and guarantee program liabilities 31 220000 Liability for Unpaid Insurance Claims E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 220000 Liability for Unpaid Insurance Premiums E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 Other liabilities (Notes 17, 18, and 19) 33 201000 Liability for Find Balance With Treasury E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 33 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 34 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 35 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U	28	Benefits du	ue and payable						
29 218000 Loan Guarantee Liability E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U Liabilities to Government-sponsored enterprises (for use by Treasury only) 30 211200 Accounts Payable for Federal Government Sponsored Enterprise E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 30 292200 Contingent Liabilities - Federal Government Sponsored Enterprise E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 Insurance and guarantee program liabilities 31 220000 Liability for Unpaid Insurance Claims E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 220500 Liability for Unearned Insurance Premiums E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 Other liabilities (Notes 17, 18, and 19) 33 201000 Liability for Fund Balance With Treasury E N GA U 34 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 35 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 36 CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 37 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 38 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 39 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 30 CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 E/U	28	216000	Entitlement Benefits Due and Payable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
29 218000 Loan Guarantee Liability E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U Liabilities to Government-sponsored enterprises (for use by Treasury only) 30 211200 Accounts Payable for Federal Government Sponsored Enterprise E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 30 292200 Contingent Liabilities - Federal Government Sponsored Enterprise E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 Insurance and guarantee program liabilities 31 220000 Liability for Unpaid Insurance Claims E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 220500 Liability for Unearned Insurance Premiums E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 Other liabilities (Notes 17, 18, and 19) 33 201000 Liability for Fund Balance With Treasury E N GA U 34 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 35 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 36 CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 37 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 38 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 39 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 30 CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 E/U									
Liabilities to Government-sponsored enterprises (for use by Treasury only) 30 211200 Accounts Payable for Federal Government Sponsored Enterprise E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 Insurance and guarantee program liabilities 31 22000 Liability for Unpaid Insurance Claims E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 220500 Liability for Unpaid Insurance Premiums E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 220500 Liability for Unpaid Insurance Premiums E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 Other Habilities (Notes 17, 18, and 19) 33 201000 Liability for Fund Balance With Treasury E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 34 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 35 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 36 CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 37 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 38 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 39 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 40 CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 41 CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 42 CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 43 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U	29	Loan guar	antee liability (Note 8)						
30 contingent Liabilities - Federal Government Sponsored Enterprise E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 30 292200 Contingent Liabilities - Federal Government Sponsored Enterprise E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 Insurance and guarantee program liabilities 31 220000 Liability for Unpaid Insurance Claims E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 220500 Liability for Unearned Insurance Premiums E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 Other liabilities (Notes 17, 18, and 19) 33 201000 Liability for Fund Balance With Treasury E N GA U 34 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 35 210000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 36 Special Drawing Right (SDR) Certificates Issued to Federal	29	218000	Loan Guarantee Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
30 contingent Liabilities - Federal Government Sponsored Enterprise E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 30 292200 Contingent Liabilities - Federal Government Sponsored Enterprise E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 Insurance and guarantee program liabilities 31 220000 Liability for Unpaid Insurance Claims E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 220500 Liability for Unearned Insurance Premiums E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 Other liabilities (Notes 17, 18, and 19) 33 201000 Liability for Fund Balance With Treasury E N GA U 34 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 35 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 36 Special Drawing Right (SDR) Certificates Issued to Federal									
30 contingent Liabilities - Federal Government Sponsored Enterprise E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 30 292200 Contingent Liabilities - Federal Government Sponsored Enterprise E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 Insurance and guarantee program liabilities 31 220000 Liability for Unpaid Insurance Claims E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 220500 Liability for Unearned Insurance Premiums E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 Other liabilities (Notes 17, 18, and 19) 33 201000 Liability for Fund Balance With Treasury E N GA U 34 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 35 210000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 36 210000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 37 210000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 38 210000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 39 210000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 30 210000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 21000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 21000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 21000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 33 21000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 34 21000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 35 21000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 36 21000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U		Liabilities	to Government-sponsored enterprises (for use by Treasury						
30 292200 Contingent Liabilities - Federal Government Sponsored Enterprise E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 Insurance and guarantee program liabilities 31 220000 Liability for Unpaid Insurance Claims E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 220500 Liability for Unearned Insurance Premiums E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 Other liabilities (Notes 17, 18, and 19) 33 Other liabilities (Notes 17, 18, and 19) 34 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 35 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 36 Special Drawing Right (SDR) Certificates Issued to Federal	30								
30 292200 Contingent Liabilities - Federal Government Sponsored Enterprise E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 Insurance and guarantee program liabilities 31 220000 Liability for Unpaid Insurance Claims E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 220500 Liability for Unearned Insurance Premiums E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 Other liabilities (Notes 17, 18, and 19) 33 201000 Liability for Fund Balance With Treasury E N GA 34 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 35 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U Special Drawing Right (SDR) Certificates Issued to Federal									
31 Insurance and guarantee program liabilities 31 220000 Liability for Unpaid Insurance Claims E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 220500 Liability for Unearned Insurance Premiums E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 Other liabilities (Notes 17, 18, and 19) 33 201000 Liability for Fund Balance With Treasury E N GA U 34 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 35 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 36 Special Drawing Right (SDR) Certificates Issued to Federal	30	211200	Accounts Payable for Federal Government Sponsored Enterprise	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
31 Insurance and guarantee program liabilities 31 220000 Liability for Unpaid Insurance Claims E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 220500 Liability for Unearned Insurance Premiums E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 Other liabilities (Notes 17, 18, and 19) 33 201000 Liability for Fund Balance With Treasury E N GA U 34 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 35 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 36 Special Drawing Right (SDR) Certificates Issued to Federal	20	202200	Continuent Liebilities Federal Covernment Consequed Entermise	T.	N	CE/DE/EC/EC/EM/ED/ED/EC/ET/CA/ED/LIC/LIC/LIC	E/II		
31 220000 Liability for Unpaid Insurance Claims E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 220500 Liability for Unearned Insurance Premiums E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 Other liabilities (Notes 17, 18, and 19) 32 201000 Liability for Fund Balance With Treasury E N GA U 33 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 34 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 35 Special Drawing Right (SDR) Certificates Issued to Federal	30	292200	Contingent Liabilities - Federal Government Sponsored Enterprise	E	IN	CF/DF/EC/EG/EM/EP/ER/ES/E1/GA/TR/UG/US/UT	E/U		
31 220000 Liability for Unpaid Insurance Claims E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 220500 Liability for Unearned Insurance Premiums E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 Other liabilities (Notes 17, 18, and 19) 32 201000 Liability for Fund Balance With Treasury E N GA U 33 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 34 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 35 Special Drawing Right (SDR) Certificates Issued to Federal	31	Incurares	and gravantee program liabilities						
31 220500 Liability for Unearned Insurance Premiums E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 31 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 Other liabilities (Notes 17, 18, and 19) 32 201000 Liability for Fund Balance With Treasury E N GA U 32 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U Special Drawing Right (SDR) Certificates Issued to Federal				F	N	CE/DE/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	F/II		
31 266000 Actuarial Liabilities for Federal Insurance and Guarantee Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 Other liabilities (Notes 17, 18, and 19) 32 201000 Liability for Fund Balance With Treasury E N GA U 32 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U Special Drawing Right (SDR) Certificates Issued to Federal			• •						
32 Other liabilities (Notes 17, 18, and 19) 32 201000 Liability for Fund Balance With Treasury E N GA U 32 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 Special Drawing Right (SDR) Certificates Issued to Federal	31	220300	Liability for Orientied Historatice Fremiums	E	IN	CI/DI/EC/EG/EN/EF/ER/ES/E1/GA/1R/UG/US/U1	E/U		
32 Other liabilities (Notes 17, 18, and 19) 32 201000 Liability for Fund Balance With Treasury E N GA U 32 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 Special Drawing Right (SDR) Certificates Issued to Federal	31	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
32 201000 Liability for Fund Balance With Treasury E N GA U 32 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U Special Drawing Right (SDR) Certificates Issued to Federal Special Drawing Right (SDR) Certificates Issued to Federal E/U				<u> </u>				1	
32 201000 Liability for Fund Balance With Treasury E N GA U 32 213000 Contract Holdbacks E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 32 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U Special Drawing Right (SDR) Certificates Issued to Federal Special Drawing Right (SDR) Certificates Issued to Federal E/U	32	Other liab	ilities (Notes 17, 18, and 19)						
32 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U Special Drawing Right (SDR) Certificates Issued to Federal	32	1		Е	N	GA	U		
32 219000 Other Liabilities With Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U Special Drawing Right (SDR) Certificates Issued to Federal	32	213000	Contract Holdbacks	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
Special Drawing Right (SDR) Certificates Issued to Federal	32	219000	Other Liabilities With Related Budgetary Obligations	Е	N		E/U		
32 219200 Reserve Banks E N EP E									
	32	219200		E	N	EP	Е		

	TIGGGT							
Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
32	219300	Allocation of Special Drawing Rights (SDRs)	E	N	EP	E		
32	221000	Accrued Funded Payroll and Leave	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
32	221100	Withholdings Payable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
32	231000	Liability for Advances and Prepayments	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
32	232000	Other Deferred Revenue	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		Liability for Non-Fiduciary Deposit Funds and Undeposited						
32	240000	Collections	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
32	241000	Liability for Clearing Accounts	Е	N	CF	E/U		
32	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
32	291000	Prior Liens Outstanding on Acquired Collateral	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
32	292000	Contingent Liabilities	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
32	294000	Capital Lease Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
32	298000	Custodial Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		2
32	299000	Other Liabilities Without Related Budgetary Obligations	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
32	299000	Other Liabilities without Related Budgetary Obligations	Б	11	CI/DI/EC/EG/EM/EI/ER/ES/E1/GA/MIK/TR/OG/OS/O1	E/O		
33	Total with	the public						
	This line is	s calculated. Equals sum of lines 24 through 32.						
34	Total liabi	ilities						
	This line is	s calculated. Equals the sum of lines 23 and 33.						
35	Commitme	ents and Contingencies (Note 19)						
	Net positio	on						
2.	_	position - Funds from Dedicated Collections (Note 20)						
36	(Combined	d or Consolidated)						
36.1	Unexpende	ed appropriations - Funds from Dedicated Collections						
36.1	309000	Unexpended Appropriations While Awaiting a Warrant	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	Е		
36.1	310000	Unexpended Appropriations - Cumulative	В		EC/EG/EM/EP/ER/ES/ET/TR	E		
36.1	310100	Unexpended Appropriations - Appropriations Received	E	G	EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR	E		
36.1	310200	Unexpended Appropriations - Transfers-In	E	F	EC/EG/EM/EP/ER/ES/ET/TR EC/EG/EM/EP/ER/ES/ET/TR	E		
36.1	310300	Unexpended Appropriations - Transfers-Out	E	F	EC/EG/EM/EP/ER/ES/ET/TR	E		
30.1	310300	Onexpended Appropriations - Transfers-Out	E	Г	EC/EG/EIVI/EF/ER/ES/E1/1R	Е		
36.1	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	Е	G	EC/EG/EM/EP/ER/ES/ET/TR	E		

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
36.1	310600	Unexpended Appropriations - Adjustments	Е	G	EC/EG/EM/EP/ER/ES/ET/TR	Е		
36.1	310700	Unexpended Appropriations - Used	Е	G	EC/EG/EM/EP/ER/ES/ET/TR	Е		
		Unexpended Appropriations - Prior-Period Adjustments Due to						
36.1	310800	Corrections of Errors	E	G	EC/EG/EM/EP/ER/ES/ET/TR	E		
261	210000	Unexpended Appropriations - Prior-Period Adjustments Due to		G		F.		
36.1	310900	Changes in Accounting Principles	Е	G	EC/EG/EM/EP/ER/ES/ET/TR	Е		<u> </u>
36.2	C1-4-	Total form D. B. A. J. C. H. et al.	l				l	i e
36.2	331000	ve results of operations - Funds from Dedicated Collections	В			Е		-
		Cumulative Results of Operations		EAL	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			
36.2	510000	Revenue From Goods Sold	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
36.2	510900	Contra Revenue for Goods Sold	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	520000	Revenue From Services Provided	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	520900	Contra Revenue for Services Provided	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	531000	Interest Revenue - Other	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	Е		
36.2	531100	Interest Revenue - Investments	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	531300	Interest Revenue - Subsidy Amortization	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
		Dividend Income Accounted for Under the Provisions of the						
36.2	531400	Federal Credit Reform Act	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		<u> </u>
		Contra Revenue for Dividend Income Accounted for Under the	_			_		
36.2	531500	Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
36.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	531900	Contra Revenue for Interest Revenue - Other	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	532000	Penalties and Fines Revenue	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	532400	Contra Revenue for Penalties and Fines	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	532500	Administrative Fees Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
36.2	532900	Contra Revenue for Administrative Fees	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	540000	Funded Benefit Program Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	550000	Insurance and Guarantee Premium Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	560000	Donated Revenue - Financial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
36.2	560900	Contra Revenue for Donations - Financial Resources	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	561000	Donated Revenue - Non-Financial Resources	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	564000	Forfeiture Revenue - Cash and Cash Equivalents	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	565000	Forfeiture Revenue - Forfeitures of Property	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
36.2	565900	Contra Forfeiture Revenue - Forfeitures of Property	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	570000	Expended Appropriations	Е	G	CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	Е		
		Expended Appropriations - Prior-Period Adjustments Due to						ĺ
36.2	570500	Corrections of Errors - Years Preceding the Prior-Year	Е	G	CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	Е		
36.2	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	Е		
30.2	370800	Expended Appropriations - Prior-Period Adjustments Due to	E	0	CI/DI/EC/Ed/EM/EI/ER/ES/E1/TR/UG/US/U1	E		
36.2	570900	Changes in Accounting Principles	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	Е		1
		Accrual of Amounts Receivable from Custodian or Non-Entity						
		Assets Receivable from a Federal Agency - Other Than the General						1
36.2	571300	Fund of the U.S. Government	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US	Е		
26.2	572000		F	T.		F.		
36.2	572000	Financing Sources Transferred In Without Reimbursement	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	573000	Financing Sources Transferred Out Without Reimbursement	Е	F/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		1
36.2	573500	Appropriated Dedicated Collections to be Transferred In	E	F	ES/ET/US/UT	E		
		- FFF	_	_		_		
36.2	573600	Appropriated Dedicated Collections to be Transferred Out	E	F	ES/ET/US/UT	E		
36.2	574000	Appropriated Dedicated Collections Transferred In	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	574500	Appropriated Dedicated Collections Transferred Out	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	575000	Expenditure Financing Sources - Transfers-In	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	575500	Non-Expenditure Financing Sources - Transfers-In - Other	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
		Non-Expenditure Financing Sources - Transfers-In - Capital	_	_		_		1
36.2	575600	Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
36.2	576000	Expenditure Financing Sources - Transfers-Out	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		1
30.2	370300	Non-Expenditure Financing Sources - Transfers-Out - Capital				L		
36.2	576600	Transfers	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
36.2	577500	Non-Budgetary Financing Sources Transferred In	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	Е		
36.2	577600	Non-Budgetary Financing Sources Transferred Out	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	578000	Imputed Financing Sources	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	579000	Other Financing Sources	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	Е		
36.2	579100	Adjustment to Financing Sources - Credit Reform	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	579200	Financing Sources To Be Transferred Out - Contingent Liability	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	579500	Seigniorage	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	580000	Tax Revenue Collected - Not Otherwise Classified	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	580100	Tax Revenue Collected - Individual	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	580200	Tax Revenue Collected - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		1

USSGL Crosswalk - Balance Sheet (Optional 2020)

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
36.2	580300	Tax Revenue Collected - Unemployment	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	580400	Tax Revenue Collected - Excise	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	580500	Tax Revenue Collected - Estate and Gift	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	580600	Tax Revenue Collected - Customs	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
36.2	582100	Tax Revenue Accrual Adjustment - Individual	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	582200	Tax Revenue Accrual Adjustment - Corporate	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	582300	Tax Revenue Accrual Adjustment - Unemployment	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	582400	Tax Revenue Accrual Adjustment - Excise	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	582500	Tax Revenue Accrual Adjustment - Estate and Gift	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	582600	Tax Revenue Accrual Adjustment - Customs	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	583000	Contra Revenue for Taxes - Not Otherwise Classified	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	583100	Contra Revenue for Taxes - Individual	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	583200	Contra Revenue for Taxes - Corporate	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	583300	Contra Revenue for Taxes - Unemployment	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	583400	Contra Revenue for Taxes - Excise	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	583500	Contra Revenue for Taxes - Estate and Gift	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	583600	Contra Revenue for Taxes - Customs	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	589000	Tax Revenue Refunds - Not Otherwise Classified	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	589100	Tax Revenue Refunds - Individual	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	589200	Tax Revenue Refunds - Corporate	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	589300	Tax Revenue Refunds - Unemployment	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	589400	Tax Revenue Refunds - Excise	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	589500	Tax Revenue Refunds - Estate and Gift	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	589600	Tax Revenue Refunds - Customs	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	590000	Other Revenue	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	Е		2
36.2	590900	Contra Revenue for Other Revenue	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		2
36.2	591900	Revenue and Other Financing Sources - Cancellations	Е	G	EC/EG/EM/EP/ER/ES/ET/TR/US/UT	Е		
36.2	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	Е	N	ER	E		
36.2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	Е	N	UG	Е		
36.2	592300	Valuation Change in Investments - Beneficial Interest in Trust	Е	N	UG	E		
36.2	599000	Collections for Others - Statement of Custodial Activity	Е	F/G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E		
36.2	599100	Accrued Collections for Others - Statement of Custodial Activity	Е	F/G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
36.2	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	Е	F/G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
36.2	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	Е	F/G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
30.2	377400	Financing Sources Transferred In From Custodial Statement	L	170	CI/DI/EC/EG/EM/EI/EM/ES/E1/GM IN/OG/OS/OI	L		
36.2	599700	Collections	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
		Custodial Collections Transferred Out to a Treasury Account	_	_		_		
36.2	599800	Symbol Other Than the General Fund of the U.S. Government	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
36.2	610000	Operating Expenses/Program Costs	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	615000	Expensed Asset	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	619000	Contra Bad Debt Expense - Incurred for Others	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	619900	Adjustment to Subsidy Expense	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
26.2	621000	Interest Expenses on Borrowing From the Bureau of the Fiscal	E	F	CE/DE/EC/EC/EM/ED/ED/ED/EC/ET/CA/TD/LIC/LIC/LIC/LIT	T7		
36.2	631000	Service and/or the Federal Financing Bank			CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E E		
36.2	632000	Interest Expenses on Securities	E E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E E		
36.2	633000	Other Interest Expenses		F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			
36.2	633800	Remuneration Interest	Е	F/N	EP	Е		
36.2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
36.2	640000	Benefit Expense	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
36.2	650000	Cost of Goods Sold	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	660000	Applied Overhead	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	661000	Cost Capitalization Offset	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	671000	Depreciation, Amortization, and Depletion	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	672000	Bad Debt Expense	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	673000	Imputed Costs	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
36.2	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
		Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental						
36.2	679500	Administrative Fees	E	N	DF	E		
36.2	680000	Future Funded Expenses	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
		Employer Contributions to Employee Benefit Programs Not						
36.2	685000	Requiring Current-Year Budget Authority (Unobligated)	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
36.2	690000	Non-Production Costs	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
36.2	711000	Gains on Disposition of Assets - Other	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
36.2	711100	Gains on Disposition of Investments	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
36.2	711200	Gains on Disposition of Borrowings	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
36.2	717100	Gains on Changes in Long-Term Assumptions - From Experience	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
36.2	718000	Unrealized Gains	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E		

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
36.2	718100	Unrealized Gain - Exchange Stabilization Fund (ESF)	E	N	EP	Е		
36.2	719000	Other Gains	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
		Gains for Exchange Stabilization Fund (ESF) Accrued Interest and						
36.2	719100	Charges	E	N	EP	Е		
36.2	721000	Losses on Disposition of Assets - Other	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	721100	Losses on Disposition of Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	721200	Losses on Disposition of Borrowings	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
36.2	727100	Gains on Changes in Long-Term Assumptions	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
36.2	727200	Losses on Changes in Long-Term Assumptions	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
36.2	728000	Unrealized Losses	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	Е		
36.2	728100	Unrealized Losses - Exchange Stabilization Fund (ESF)	Е	N	EP	Е		
36.2	729000	Other Losses	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
		Losses for Exchange Stabilization Fund (ESF) Accrued Interest						
36.2	729100	and Charges	Е	N	EP	Е		
36.2	729200	Other Losses From Impairment of Assets	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	730000	Extraordinary Items	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		ļ
36.2	740000	Prior-Period Adjustments Due to Corrections of Errors	Е	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		1
36.2	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
36.2	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
36.2	750000	Distribution of Income - Dividend	Е	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	760000	Changes in Actuarial Liability	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	880100	Offset for Purchases of Assets	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	880200	Purchases of Property, Plant, and Equipment	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	880300	Purchases of Inventory and Related Property	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
36.2	880400	Purchases of Assets - Other	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
	Total net r	position - Funds other than those from Dedicated Collections						
37		d or Consolidated)						ĺ
	Unexpende	ed appropriations - Funds other than those from Dedicated						
37.1	Collections							1
37.1	309000	Unexpended Appropriations While Awaiting a Warrant	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
37.1	309010	Appropriations Outstanding - Warrants to be Issued	Е	F	GA	U		
37.1	310000	Unexpended Appropriations - Cumulative	В		EC/EG/EM/EP/ER/ES/ET/TR	U		
37.1	310100	Unexpended Appropriations - Appropriations Received	Е	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
37.1	310200	Unexpended Appropriations - Transfers-In	Е	F	EC/EG/EM/EP/ER/ES/ET/TR	U		
37.1	310300	Unexpended Appropriations - Transfers-Out	Е	F	EC/EG/EM/EP/ER/ES/ET/TR	U		

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
		Unexpended Appropriations - Prior-Period Adjustments Due to						
37.1	310500	Corrections of Errors - Years Preceding the Prior-Year	Е	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
37.1	310600	Unexpended Appropriations - Adjustments	Е	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
37.1	310700	Unexpended Appropriations - Used	Е	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
		Unexpended Appropriations - Prior-Period Adjustments Due to						
37.1	310800	Corrections of Errors	E	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
37.1	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Е	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
37.1	320000	Appropriations Outstanding - Cumulative	В		GA	U		
37.1	320100	Appropriations Outstanding - Warrants Issued	Е	F	GA	U		
37.1	320110	Appropriations Outstanding - Transfers	Е	F	GA	U		
37.1	320600	Appropriations Outstanding - Adjustments	Е	F	GA	U		
37.1	320700	Appropriations Outstanding - Used	Е	F	GA	U		
37.1	320800	Appropriations Outstanding - Prior-Period Adjustments	Е	F	GA	U		
	Cumulativ	ve results of operations - Funds other than those from Dedicated						
37.2	Collections	•						
37.2	331000	Cumulative Results of Operations	В		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	510000	Revenue From Goods Sold	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	510900	Contra Revenue for Goods Sold	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	520000	Revenue From Services Provided	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	520900	Contra Revenue for Services Provided	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	531000	Interest Revenue - Other	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
37.2	531100	Interest Revenue - Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	531300	Interest Revenue - Subsidy Amortization	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
		Dividend Income Accounted for Under the Provisions of the						
37.2	531400	Federal Credit Reform Act	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	531800	Contra Revenue for Interest Revenue - Loans Receivable Contra Revenue for Interest Revenue - Investments	E	F/N F/N	CF/DF/EC/EG/EM/EP/ER/ES/E1/GA/1R/UG/US/U1 CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	531800	Contra Revenue for Interest Revenue - Investments Contra Revenue for Interest Revenue - Other	E E	F/N F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
	531900					U		-
37.2		Penalties and Fines Revenue	E	N N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2 37.2	532400 532500	Contra Revenue for Penalties and Fines Administrative Fees Revenue	E E	N F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	532500		E E	F/N F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	540000	Contra Revenue for Administrative Fees	E E	F/N F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
		Funded Benefit Program Revenue				_		
37.2	540500	Unfunded FECA Benefit Revenue	Е	F/N	EG	U	I	

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
37.2	540600	Contra Revenue for Unfunded FECA Benefit Revenue	Е	F/N	EG	U		
37.2	540900	Contra Revenue for Funded Benefit Program Revenue	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	550000	Insurance and Guarantee Premium Revenue	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	560000	Donated Revenue - Financial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	560900	Contra Revenue for Donations - Financial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	561000	Donated Revenue - Non-Financial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	561900	Contra Donated Revenue - Nonfinancial Resources	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	565000	Forfeiture Revenue - Forfeitures of Property	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	565900	Contra Forfeiture Revenue - Forfeitures of Property	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	570000	Expended Appropriations	Е	G	CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	U		
37.2	570005	Appropriations - Expended	Е	F	GA	U		
		Expended Appropriations - Prior-Period Adjustments Due to						
37.2	570500	Corrections of Errors - Years Preceding the Prior-Year	E	G	CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	U		
		Expended Appropriations - Prior-Period Adjustments Due to						
37.2	570800	Corrections of Errors	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	U		
37.2	570810	Appropriations - Expended - Prior-Period Adjustments	Е	F	GA	U		
27.0	570000	Expended Appropriations - Prior-Period Adjustments Due to	F.	G		U		
37.2	570900	Changes in Accounting Principles Transfer in of Agency Unavailable Custodial and Non-Entity	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	U		
37.2	571000	Collections	Е	F	GA	U		
37.2	371000	Accrual of Agency Amount To Be Collected - Custodial and Non-		•	O/1			
37.2	571200	Entity - General Fund of the U.S. Government	Е	F	GA	U		
		Accrual of Amounts Receivable from Custodian or Non-Entity						
		Assets Receivable from a Federal Agency - Other Than the General						
37.2	571300	Fund of the U.S. Government	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US	U		
			_	_				
37.2	572000	Financing Sources Transferred In Without Reimbursement	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	573000	Financing Sources Transferred Out Without Reimbursement	Е	F/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	573500	Appropriated Dedicated Collections to be Transferred In	E	F	ES/ET/US/UT	U		
31.2	373300	Appropriated Dedicated Concentons to be Transferred III	£	17	E3/E1/U3/U1	U		
37.2	573600	Appropriated Dedicated Collections to be Transferred Out	Е	F	ES/ET/US/UT	U		
37.2	574000	Appropriated Dedicated Collections Transferred In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	574500	Appropriated Dedicated Collections Transferred Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	575000	Expenditure Financing Sources - Transfers-In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
	3.2300	1		-				
37.2	575500	Non-Expenditure Financing Sources - Transfers-In - Other	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
37.2	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	576000	Expenditure Financing Sources - Transfers-Out	E E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
31.2	376000	Expenditure Financing Sources - Transfers-Out	E	Г	CF/DF/EC/EG/EM/EP/ER/ES/E1/GA/1R/UG/US/U1	U		
37.2	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	577500	Non-Budgetary Financing Sources Transferred In	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
37.2	577600	Non-Budgetary Financing Sources Transferred Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	578000	Imputed Financing Sources	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	579000	Other Financing Sources	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
		Other Non-Budgetary Financing Sources for Debt						
37.2	579001	Accruals/Amortization	E	G	EG	U		
37.2	579010	Other General Fund Financing Sources	E	F/Z	GA	U		
37.2	579100	Adjustment to Financing Sources - Credit Reform	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	579500	Seigniorage	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	580000	Tax Revenue Collected - Not Otherwise Classified	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	580100	Tax Revenue Collected - Individual	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	580200	Tax Revenue Collected - Corporate	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	580300	Tax Revenue Collected - Unemployment	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	580400	Tax Revenue Collected - Excise	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	580500	Tax Revenue Collected - Estate and Gift	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	580600	Tax Revenue Collected - Customs	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	582100	Tax Revenue Accrual Adjustment - Individual	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	582200	Tax Revenue Accrual Adjustment - Corporate	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	582300	Tax Revenue Accrual Adjustment - Unemployment	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	582400	Tax Revenue Accrual Adjustment - Excise	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	582500	Tax Revenue Accrual Adjustment - Estate and Gift	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	583100	Contra Revenue for Taxes - Individual	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	583200	Contra Revenue for Taxes - Corporate	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	583300	Contra Revenue for Taxes - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	583400	Contra Revenue for Taxes - Excise	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	583600	Contra Revenue for Taxes - Customs	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
37.2	589000	Tax Revenue Refunds - Not Otherwise Classified	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	589100	Tax Revenue Refunds - Individual	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	589200	Tax Revenue Refunds - Corporate	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	589300	Tax Revenue Refunds - Unemployment	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	589400	Tax Revenue Refunds - Excise	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	589500	Tax Revenue Refunds - Estate and Gift	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	589600	Tax Revenue Refunds - Customs	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	590000	Other Revenue	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
37.2	590900	Contra Revenue for Other Revenue	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	591900	Revenue and Other Financing Sources - Cancellations	Е	G	EC/EG/EM/EP/ER/ES/ET/TR/US/UT	U		
37.2	591910	Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government	Е	F	GA	U		
37.2	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	Е	N	ER	U		
37.2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	Е	N	UG	U		
37.2	592300	Valuation Change in Investments - Beneficial Interest in Trust	Е	N	UG	U		
37.2	599000	Collections for Others - Statement of Custodial Activity	Е	F/G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
37.2	599100	Accrued Collections for Others - Statement of Custodial Activity	Е	F/G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	Е	F/G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	Е	F/G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	599700	Financing Sources Transferred In From Custodial Statement Collections	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	610000	Operating Expenses/Program Costs	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	615000	Expensed Asset	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	619000	Contra Bad Debt Expense - Incurred for Others	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	619900	Adjustment to Subsidy Expense	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
		Interest Expenses on Borrowing From the Bureau of the Fiscal						
37.2	631000	Service and/or the Federal Financing Bank	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	632000	Interest Expenses on Securities	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	633000	Other Interest Expenses	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	640000	Benefit Expense	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	650000	Cost of Goods Sold	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		1

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
37.2	660000	Applied Overhead	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	661000	Cost Capitalization Offset	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	671000	Depreciation, Amortization, and Depletion	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	672000	Bad Debt Expense	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	673000	Imputed Costs	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	679000	Other Expenses Not Requiring Budgetary Resources	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees	Е	N	DF	U		
37.2	680000	Future Funded Expenses	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	690000	Non-Production Costs	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	711000	Gains on Disposition of Assets - Other	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	711100	Gains on Disposition of Investments	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	711200	Gains on Disposition of Borrowings	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	717200	Losses on Changes in Long-Term Assumptions - From Experience	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	718000	Unrealized Gains	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
37.2	719000	Other Gains	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	719090	Gains on International Monetary Fund Assets	E		EG	U		
37.2	721000	Losses on Disposition of Assets - Other	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	721100	Losses on Disposition of Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	721200	Losses on Disposition of Borrowings	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	727100	Gains on Changes in Long-Term Assumptions	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	727200	Losses on Changes in Long-Term Assumptions	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	728000	Unrealized Losses	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
37.2	729000	Other Losses	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	729090	Losses on International Monetary Fund Assets	Е		EG	U		
37.2	729200	Other Losses From Impairment of Assets	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	730000	Extraordinary Items	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	740000	Prior-Period Adjustments Due to Corrections of Errors	Е	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	Е	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		1
37.2	750000	Distribution of Income - Dividend	Е	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	760000	Changes in Actuarial Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		

Part 1 Fiscal Year 2020 Reporting

SUPPLEMENT Section V

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
37.2	771000	Tweet Found Warmant Jacomal Waysham Jaconad Nat of Adjustments	Е	F	GA	U		
	-	Trust Fund Warrant Journal Vouchers Issued Net of Adjustments		_		_		
37.2	880100	Offset for Purchases of Assets	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	880200	Purchases of Property, Plant, and Equipment	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	880300	Purchases of Inventory and Related Property	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
37.2	880400	Purchases of Assets - Other	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
38	Total net p	position						
	This line is	s calculated. Equals the sum of lines 36 and 37.						
39	Total liabi	lities and net position						
	This line is	s calculated. Equals the sum of lines 34 and 38.						

Footnotes and Additional Information

- 1. For Reciprocal Category (RC) detail information, see TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.
- 2. FASAB recognizes amounts returned to Puerto Rico and the U.S. Virgin Islands as non-federal custodial liabilities as referenced in SFFAS No. 7, paragraph 289.
- 3. Does not include derivative assets.
- 4. Related to investments in derivative assets.
- 5. Includes non-derivative liabilities.
- 6. Related to derivative liabilities.
- 7. Exclude General Fund (Trading Partner code 9900) activity in this account.
- 8. Report only General Fund (Trading Partner code 9900) activity associated with this account. With the implementation of GTAS there is a new Federal/Non-federal attribute domain value of G for the General Fund.