U.S. Government Standard General Ledger

SECTION VI. USSGL Crosswalks - Reclassified Statements

This section includes crosswalks for use in fiscal 2015 GTAS Reporting. These crosswalks map USSGL accounts to external reports in accordance with TFM Volume I, Part 2, Chapter 4700 Agency Reporting Requirements for the *Financial Report of the United States Government*.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 6-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by Fiscal Service.

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Section VI

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
1	Assets							
2	Non-Fee	deral						
2.1		d Other Monetary Assets						
2.1		General Fund Operating Cash	Е	N	GA/MR	U		
2.1	110300	Restricted Operating Cash	Е	N	GA/MR	U		
2.1	110900	Checks Outstanding	Е	N	GA/MR	U		
2.1	111000	Undeposited Collections			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/MR/TR/UG/US/UT	E/U		
2.1	112000	Imprest Funds			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
2.1	112500	U.S. Debit Card Funds			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	E/U		
2.1	113000	Funds Held by the Public			CF/DF/EC/EG/EM/EP/ER/ES/E			
		_	Е	N	T/GA/TR/UG/US/UT	E/U		
2.1	114500	Cash Held by U.S. Disbursing Officers Outside						
		the Treasury's General Account	Е	N	GA/MR	U		
2.1	119000	Other Cash			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/MR/TR/UG/US/UT	E/U		
2.1	119300	International Monetary Fund Assets - Reserve			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Position	E	N	T/GA/TR/UG/US/UT	E/U		
2.1	119400	Exchange Stabilization Fund Assets - Holdings			CF/DF/EC/EG/EM/EP/ER/ES/E			
		of Special Drawing Rights	E	N	T/GA/TR/UG/US/UT	E/U		
2.1	119500	Other Monetary Assets			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/MR/TR/UG/US/UT	E/U		
2.1	120000	Foreign Currency			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/MR/TR/UG/US/UT	E/U		
2.1	120500	Foreign Currency Denominated Equivalent						
		Assets	E	N	EP	Е		
2.1	120900	Uninvested Foreign Currency	Е	N	EP	Е		
2.1	134400	Interest Receivable on Special Drawing Rights						
			E	N	EP	Е		
2.1	138400	Interest Receivable - Foreign Currency						
		Denominated Assets	Е	N	EP	Е		

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed		Reporting Type Code	Recip. Cat.	Addl. Info.
2.1	153100	Seized Monetary Instruments			CF/DF/EC/EG/EM/EP/ER/ES/E			
		·	E	N	T/GA/TR/UG/US/UT	E/U		
2.1	153200	Seized Cash Deposited			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
2.2	A	ts and Taxes Receivable, Net						
2.2 2.2		<u> </u>	Į.	1	CF/DF/EC/EG/EM/EP/ER/ES/E	ı	I	I
2.2	131000	Accounts Receivable		N		E/II		
2.2	121000		Е	N	T/GA/MR/TR/UG/US/UT	E/U		
2.2	131900	Allowance for Loss on Accounts Receivable	-		CF/DF/EC/EG/EM/EP/ER/ES/E	F) (T. I		
	100000		Е	N	T/GA/TR/UG/US/UT	E/U		
2.2	132000	Funded Employment Benefit Contributions	_		CF/DF/EC/EG/EM/EP/ER/ES/E			
		Receivable	Е	N	T/GA/TR/UG/US/UT	E/U		
2.2	132100	Unfunded FECA Benefit Contributions	_					
		Receivable	Е	N	EG	U		
2.2	132500	Taxes Receivable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
2.2	132900	Allowance for Loss on Taxes Receivable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
2.2	134000	Interest Receivable - Not Otherwise Classified	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
2.2	134300	Interest Receivable - Taxes			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
2.2	134700	Allowance for Loss on Interest Receivable - Not			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Otherwise Classified	Е	N	T/GA/TR/UG/US/UT	E/U		
2.2	134800	Allowance for Loss on Interest Receivable -			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Taxes	Е	N	T/GA/TR/UG/US/UT	E/U		
2.2	136000	Penalties and Fines Receivable - Not Otherwise			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Classified	Е	N	T/GA/TR/UG/US/UT	E/U		
2.2	136300	Penalties and Fines Receivable - Taxes			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
2.2	136700	Allowance for Loss on Penalties and Fines			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Receivable - Not Otherwise Classified	Е	N	T/GA/TR/UG/US/UT	E/U		
2.2	136800	Allowance for Loss on Penalties and Fines			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Receivable - Taxes	Е	N	T/GA/TR/UG/US/UT	E/U		
2.2	137000	Administrative Fees Receivable - Not Otherwise	1 -		CF/DF/EC/EG/EM/EP/ER/ES/E			
I -	12,000	Classified	Е	N	T/GA/TR/UG/US/UT	E/U		
2.2	137300	Administrative Fees Receivable - Taxes	 		CF/DF/EC/EG/EM/EP/ER/ES/E	2/ 0		
1	137300	Tanas Tures	Е	N	T/GA/TR/UG/US/UT	E/U		
2.2	137700	Allowance for Loss on Administrative Fees	 	11	CF/DF/EC/EG/EM/EP/ER/ES/E	12, 0		
	137700	Receivable - Not Otherwise Classified	Е	N	T/GA/TR/UG/US/UT	E/U		
I		Receivable - Not Otherwise Classified	l E	1N	1/UA/1K/UU/US/U1	E/U	l	I

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed		Reporting Type Code	Recip. Cat.	Addl. Info.
2.2	137800	Allowance for Loss on Administrative Fees			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Receivable - Taxes	Е	N	T/GA/TR/UG/US/UT	E/U		
2.3		eceivable, Net	-					-
2.3	134100	Interest Receivable - Loans			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	E/U		
2.3	134500	Allowance for Loss on Interest Receivable -			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Loans	Е	N	T/GA/TR/UG/US/UT	E/U		
2.3	135000	Loans Receivable			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/MR/TR/UG/US/UT	E/U		
2.3	135900	Allowance for Loss on Loans Receivable			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
2.3	136100	Penalties and Fines Receivable - Loans			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
2.3	136500	Allowance for Loss on Penalties and Fines			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Receivable - Loans	Е	N	T/GA/TR/UG/US/UT	E/U		
2.3	137100	Administrative Fees Receivable - Loans			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
2.3	137500	Allowance for Loss on Administrative Fees			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Receivable - Loans	Е	N	T/GA/TR/UG/US/UT	E/U		
2.3	139900	Allowance for Subsidy			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
2.3	155100	Foreclosed Property			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
2.3	155900	Foreclosed Property - Allowance			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
2.4	TARP D	Direct Loans and Equity Investments, Net (for						
		reasury only)						
2.4		Loans Receivable - Troubled Assets Relief			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Program	Е	N	T/GA/TR/UG/US/UT	E/U		
2.4	138100	Interest Receivable - Loans - Troubled Assets			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Relief Program	Е	N	T/GA/TR/UG/US/UT	E/U		
2.4	138500	Allowance for Loss on Interest Receivable -			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Loans - Troubled Assets Relief Program	Е	N	T/GA/TR/UG/US/UT	E/U		

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed		Reporting Type Code	Recip. Cat.	Addl. Info.
2.4		Allowance for Subsidy - Loans - Troubled Assets			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Relief Program	E	N	T/GA/TR/UG/US/UT	E/U		
2.4	164200	Preferred Stock Accounted for Under the			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Provisions of the Federal Credit Reform Act	E	N	T/GA/TR/UG/US/UT	E/U		
2.4	164300	Allowance for Subsidy - Preferred Stock						
		Accounted for Under the Provisions of the			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Federal Credit Reform Act	Е	N	T/GA/TR/UG/US/UT	E/U		
2.4	164400	Common Stock Accounted for Under the			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Provisions of the Federal Credit Reform Act	Е	N	T/GA/TR/UG/US/UT	E/U		
2.4	164500	Allowance for Subsidy - Common Stock						
		Accounted for Under the Provisions of the			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Federal Credit Reform Act	Е	N	T/GA/TR/UG/US/UT	E/U		
2.4	164600	Discount on Securities Account for Under the						
		Provisions of the Federal Credit Reform Act			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
2.4	164700	Premium on Securities Accounted for Under the						
		Provisions of the Federal Credit Reform Act			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
2.5	Inventor	ries and Related Property, Net						
2.5 2.5		Operating Materials and Supplies Held for Use	T	T	CF/DF/EC/EG/EM/EP/ER/ES/E	1	I	1
2.5	151100	Operating Materials and Supplies Held for Use	Е	N	T/GA/TR/UG/US/UT	E/U		
2.5	151200	Operating Materials and Supplies Held in	E	111	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
2.3	131200	Reserve for Future Use	Е	N	T/GA/TR/UG/US/UT	E/U		
2.5	151300	Operating Materials and Supplies - Excess,	E	IN	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
2.3	131300	Obsolete, and Unserviceable	Е	N	T/GA/TR/UG/US/UT	E/U		
2.5	151400	Operating Materials and Supplies Held for	Б	14	CF/DF/EC/EG/EM/EP/ER/ES/E	L/C		
2.3	131400	Repair	Е	N	T/GA/TR/UG/US/UT	E/U		
2.5	151900	Operating Materials and Supplies - Allowance	L	11	CF/DF/EC/EG/EM/EP/ER/ES/E	L/C		
2.3	131700	Operating Waterials and Supplies - Milowance	Е	N	T/GA/TR/UG/US/UT	E/U		
2.5	152100	Inventory Purchased for Resale		11	CF/DF/EC/EG/EM/EP/ER/ES/E	E/C		
2.3	132100	inventory runchased for Resale	Е	N	T/GA/TR/UG/US/UT	E/U		
2.5	152200	Inventory Held in Reserve for Future Sale		1,	CF/DF/EC/EG/EM/EP/ER/ES/E	<i>L</i> , 0		
2.3	132200	inventory freid in Reserve for Future Sale	Е	N	T/GA/TR/UG/US/UT	E/U		
2.5	152300	Inventory Held for Repair		- 11	CF/DF/EC/EG/EM/EP/ER/ES/E	2,0		
2.5	132300	inventory from for repuir	Е	N	T/GA/TR/UG/US/UT	E/U		

Line	USSGL							
No.		USSGL Account Title	Begin/End	Fed/NonFed		Reporting Type Code	Recip. Cat.	Addl. Info.
2.5	152400	Inventory - Excess, Obsolete, and Unserviceable			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	E/U		
2.5	152500	Inventory - Raw Materials			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	E/U		
2.5	152600	Inventory - Work-in-Process			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	E/U		
2.5	152700	Inventory - Finished Goods			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	E/U		
2.5	152900	Inventory - Allowance			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	E/U		
2.5	154100	Forfeited Property Held for Sale			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	E/U		
2.5	154200	Forfeited Property Held for Donation or Use			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	E/U		
2.5	154900	Forfeited Property - Allowance			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
2.5	156100	Commodities Held Under Price Support and			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Stabilization Support Programs	Е	N	T/GA/TR/UG/US/UT	E/U		
2.5	156900	Commodities - Allowance			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
2.5	157100	Stockpile Materials Held in Reserve			CF/DF/EC/EG/EM/EP/ER/ES/E			
		_	Е	N	T/GA/TR/UG/US/UT	E/U		
2.5	157200	Stockpile Materials Held for Sale			CF/DF/EC/EG/EM/EP/ER/ES/E			
		_	E	N	T/GA/TR/UG/US/UT	E/U		
2.5	159100	Other Related Property			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
2.5	159900	Other Related Property - Allowance			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	E/U		
2.6	D4	District No.						
2.6		y, Plant, and Equipment, Net		1	CF/DF/EC/EG/EM/EP/ER/ES/E	ı	I	ı
2.6	1/1100	Land and Land Rights		N.T.		T: /T.T		
2.6	171000	T T . I	Е	N	T/GA/TR/UG/US/UT	E/U		
2.6	171200	Improvements to Land		N	CF/DF/EC/EG/EM/EP/ER/ES/E	T /T I		
2.6	171000	A LUD II	Е	N	T/GA/TR/UG/US/UT CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
2.6	171900	Accumulated Depreciation on Improvements to				F /II		
I	1	Land	Е	N	T/GA/TR/UG/US/UT	E/U		

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed		Reporting Type Code	Recip. Cat.	Addl. Info.
2.6	172000	Construction-in-Progress			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	E/U		
2.6	173000	Buildings, Improvements, and Renovations			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
2.6	173900	Accumulated Depreciation on Buildings,			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Improvements, and Renovations	Е	N	T/GA/TR/UG/US/UT	E/U		
2.6	174000	Other Structures and Facilities			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
2.6	174900	Accumulated Depreciation on Other Structures			CF/DF/EC/EG/EM/EP/ER/ES/E			
		and Facilities	Е	N	T/GA/TR/UG/US/UT	E/U		
2.6	175000	Equipment			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
2.6	175900	Accumulated Depreciation on Equipment			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
2.6	181000	Assets Under Capital Lease			CF/DF/EC/EG/EM/EP/ER/ES/E			
		1	Е	N	T/GA/TR/UG/US/UT	E/U		
2.6	181900	Accumulated Depreciation on Assets Under			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Capital Lease	Е	N	T/GA/TR/UG/US/UT	E/U		
2.6	182000	Leasehold Improvements			CF/DF/EC/EG/EM/EP/ER/ES/E			
		•	Е	N	T/GA/TR/UG/US/UT	E/U		
2.6	182900	Accumulated Amortization on Leasehold			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Improvements	Е	N	T/GA/TR/UG/US/UT	E/U		
2.6	183000				CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
2.6	183200	Internal-Use Software in Development			CF/DF/EC/EG/EM/EP/ER/ES/E	· -		
		r	Е	N	T/GA/TR/UG/US/UT	E/U		
2.6	183900	Accumulated Amortization on Internal-Use			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Software	Е	N	T/GA/TR/UG/US/UT	E/U		
2.6	184000	Other Natural Resources			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
2.6	184900	Allowance for Depletion		·	CF/DF/EC/EG/EM/EP/ER/ES/E			
		········	Е	N	T/GA/TR/UG/US/UT	E/U		
2.6	189000	Other General Property, Plant, and Equipment			CF/DF/EC/EG/EM/EP/ER/ES/E			
		2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 -	Е	N	T/GA/TR/UG/US/UT	E/U		
2.6	189900	Accumulated Depreciation on Other General		-,	CF/DF/EC/EG/EM/EP/ER/ES/E			
	10,,00	Property, Plant, and Equipment	E	N	T/GA/TR/UG/US/UT	E/U		
		property, runt, and Equipment			1,01211000,00,01	<u> </u>	1	<u> </u>

Line	USSGL							
No.		USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
2.7		d Equity Securities	_			-		_
2.7	134200	Interest Receivable - Investments			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
2.7	134600	Allowance for Loss on Interest Receivable -			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Investments	Е	N	T/GA/TR/UG/US/UT	E/U		
2.7	161000	Investments in U.S. Treasury Securities Issued			CF/DF/EC/EG/EM/EP/ER/ES/E			
		by the Bureau of the Fiscal Service	Е	N	T/GA/TR/UG/US/UT	E/U		
2.7	161100	Discount on U.S. Treasury Securities Issued by			CF/DF/EC/EG/EM/EP/ER/ES/E			
		the Bureau of the Fiscal Service	Е	N	T/GA/TR/UG/US/UT	E/U		
2.7	161200	Premium on U.S. Treasury Securities Issued by			CF/DF/EC/EG/EM/EP/ER/ES/E			
		the Bureau of the Fiscal Service	Е	N	T/GA/TR/UG/US/UT	E/U		
2.7	161300	Amortization of Discount and Premium on U.S.						
		Treasury Securities Issued by the Bureau of the			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Fiscal Service	Е	N	T/GA/TR/UG/US/UT	E/U		
2.7	161800	Market Adjustment - Investments			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	E/U		
2.7	162000	Investments in Securities Other Than the Bureau			CF/DF/EC/EG/EM/EP/ER/ES/E			
		of the Fiscal Service Securities	E	E/N	T/GA/TR/UG/US/UT	E/U		4
2.7	162100	Discount on Securities Other Than the Bureau of			CF/DF/EC/EG/EM/EP/ER/ES/E			
		the Fiscal Service Securities	Е	N	T/GA/TR/UG/US/UT	E/U		4
2.7	162200	Premium on Securities Other Than the Bureau of			CF/DF/EC/EG/EM/EP/ER/ES/E			
		the Fiscal Service Securities	Е	N	T/GA/TR/UG/US/UT	E/U		4
2.7	162300	Amortization of Discount and Premium on						
		Securities Other Than the Bureau of the Fiscal			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Service Securities	Е	N	T/GA/TR/UG/US/UT	E/U		4
2.7		Foreign Investments	Е	N	EP	Е		
2.7		Discount on Foreign Investments	E	N	EP	Е		
2.7		Premium on Foreign Investments	Е	N	EP	Е		
2.7	167900	Foreign Exchange Rate Revalue Adjustments -						
		Investments	E	N	EP	Е		
2.7	169000	Other Investments			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		4
2.8		ents in GSEs	1	1			1	
2.8		Preferred Stock in Federal Government			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Sponsored Enterprise	Е	N	T/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.
2.8	165100	Market Adjustment - Senior Preferred Stock in			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Federal Government Sponsored Enterprise	Е	N	T/GA/TR/UG/US/UT	E/U		
2.8	165200	Common Stock Warrants in Federal Government			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Sponsored Enterprise	Е	N	T/GA/TR/UG/US/UT	E/U		
2.8	165300	Market Adjustment - Common Stock Warrants in						
		Federal Government Sponsored Enterprise			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
2.0	Other A	and a						
2.9 2.9			1	1	CF/DF/EC/EG/EM/EP/ER/ES/E		I	1
2.9	141000	Advances and Prepayments	E	NT.	T/GA/TR/UG/US/UT	E/II		
2.9	100000	Oil A 4	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
2.9	199000	Other Assets	Б	NT.	T/GA/TR/UG/US/UT	E/U		5
2.9	100500	Comment District and Empirement	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		3
2.9	199500	General Property, Plant, and Equipment	Е	N		E/II		
		Permanently Removed but Not Yet Disposed	E	IN	T/GA/TR/UG/US/UT	E/U		
2.10	Total No	on-Federal Assets						
2.10	Total IV		I				I	1
	This line	e is calculated. Equals sum of line 2.1 through	I.	1				ı
	2.9.	e is carculated. Equals sum of thie 2.1 through						
3	Federal		<u>l</u>				I	<u>l</u>
3.1	Fund Ba	alance With Treasury (RC 40)/1	<u>I</u>				40	<u>I</u>
3.1		Fund Balance With Treasury			CF/DF/EC/EG/EM/EP/ER/ES/E			
		ĺ	Е	G	T/GA/TR/UG/US/UT	E/U		
3.1	109000	Fund Balance With Treasury Under a Continuing			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Resolution	Е	G	T/GA/TR/UG/US/UT	E/U		
			•	•				•
3.2		Investments (RC 01)/1					01	
3.2	161000	Investments in U.S. Treasury Securities Issued			CF/DF/EC/EG/EM/EP/ER/ES/E			
		by the Bureau of the Fiscal Service	Е	F	T/GA/TR/UG/US/UT	E/U		
3.2	161100	Discount on U.S. Treasury Securities Issued by			CF/DF/EC/EG/EM/EP/ER/ES/E			
		the Bureau of the Fiscal Service	Е	F	T/GA/TR/UG/US/UT	E/U		
3.2	161200	Premium on U.S. Treasury Securities Issued by			CF/DF/EC/EG/EM/EP/ER/ES/E			
		the Bureau of the Fiscal Service	Е	F	T/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.
3.2	161300	Amortization of Discount and Premium on U.S.						
		Treasury Securities Issued by the Bureau of the			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Fiscal Service	E	F	T/GA/TR/UG/US/UT	E/U		
3.2	161800	Market Adjustment - Investments			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F	T/GA/TR/UG/US/UT	E/U		
3.2	162000	Investments in Securities Other Than the Bureau			CF/DF/EC/EG/EM/EP/ER/ES/E			
		of the Fiscal Service Securities	Е	F	T/GA/TR/UG/US/UT	E/U		
3.2	162100	Discount on Securities Other Than the Bureau of			CF/DF/EC/EG/EM/EP/ER/ES/E			
		the Fiscal Service Securities	Е	F	T/GA/TR/UG/US/UT	E/U		
3.2	162200	Premium on Securities Other Than the Bureau of			CF/DF/EC/EG/EM/EP/ER/ES/E			
		the Fiscal Service Securities	Е	F	T/GA/TR/UG/US/UT	E/U		
3.2	162300	Amortization of Discount and Premium on						
		Securities Other Than the Bureau of the Fiscal			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Service Securities	Е	F	T/GA/TR/UG/US/UT	E/U		
3.2	163000	Investments in U.S. Treasury Zero Coupon						
		Bonds Issued by the Bureau of the Fiscal Service			CF/DF/EC/EG/EM/EP/ER/ES/E			
		-	Е	F	T/GA/TR/UG/US/UT	E/U		
3.2	163100	Discount on U.S. Treasury Zero Coupon Bonds						
		Issued by the Bureau of the Fiscal Service			CF/DF/EC/EG/EM/EP/ER/ES/E			
		-	Е	F	T/GA/TR/UG/US/UT	E/U		
3.2	163300	Amortization of Discount on U.S. Treasury Zero						
		Coupon Bonds Issued by the Bureau of the			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Fiscal Service	Е	F	T/GA/TR/UG/US/UT	E/U		
3.2	164300	Allowance for Subsidy - Preferred Stock						
		Accounted for Under the Provisions of the			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Federal Credit Reform Act	Е	F	T/GA/TR/UG/US/UT	E/U		
3.2	169000	Other Investments			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F	T/GA/TR/UG/US/UT	E/U		
3.3	Account	ts Receivable (RC 22)/1					22	
3.3	131000	Accounts Receivable			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F	T/GA/MR/TR/UG/US/UT	E/U		8
3.3	131900	Allowance for Loss on Accounts Receivable			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F	T/GA/TR/UG/US/UT	E/U		8
3.3	136000	Penalties and Fines Receivable - Not Otherwise			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Classified	Е	F	T/GA/TR/UG/US/UT	E/U		8

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
3.3	137000	Administrative Fees Receivable - Not Otherwise			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Classified	E	F	T/GA/TR/UG/US/UT	E/U		8
3.3	199000	Other Assets			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F	T/TR/UG/US/UT	E/U		8
2.4	A	4. Descinable Control Tuendon (DC 12)/1					12	
3.4 3.4		ts Receivable, Capital Transfers (RC 12)/1	1	I	CF/DF/EC/EG/EM/EP/ER/ES/E		12	
3.4	192300	Contingent Receivable for Capital Transfers	Е	F	T/GA/TR/UG/US/UT	E/U		ĺ
2.4	102500	C 't IT C D ' 11	E	F	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
3.4	192500	Capital Transfers Receivable				T) /T /		ĺ
			Е	F	T/GA/TR/UG/US/UT	E/U		
3.5	Interest	Receivable (RC 02)/1					02	
3.5		Interest Receivable - Not Otherwise Classified			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F	T/TR/UG/US/UT	E/U		8
3.5	134100	Interest Receivable - Loans			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F	T/GA/TR/UG/US/UT	E/U		8
3.5	134200	Interest Receivable - Investments			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F	T/GA/TR/UG/US/UT	E/U		8
3.6		Receivable (RC 17)/1	•	1		1	17	
3.6	135000	Loans Receivable			CF/DF/EC/EG/EM/EP/ER/ES/E			ĺ
			Е	F	T/GA/MR/TR/UG/US/UT	E/U		8
3.6	135100	F			CF/DF/EC/EG/EM/EP/ER/ES/E			ĺ
		Credit Reform	Е	F	T/GA/MR/TR/UG/US/UT	E/U		8
3.6	136100	Penalties and Fines Receivable - Loans			CF/DF/EC/EG/EM/EP/ER/ES/E			ĺ
			Е	F	T/GA/TR/UG/US/UT	E/U		8
3.6	137100	Administrative Fees Receivable - Loans			CF/DF/EC/EG/EM/EP/ER/ES/E			ĺ
			Е	F	T/GA/TR/UG/US/UT	E/U		8
3.7	Trancfo	rs Receivable (RC 27)/1					27	
3.7		Receivable for Transfers of Currently Invested	1	l	CF/DF/EC/EG/EM/EP/ER/ES/E		21	
5.1	133000	Balances	Е	F	T/GA/TR/UG/US/UT	E/U		8
3.7	133500	Expenditure Transfers Receivable	<u> </u>		CF/DF/EC/EG/EM/EP/ER/ES/E			
		r	Е	F	T/GA/TR/UG/US/UT	E/U		8
								·
3.8	Benefit	Program Contributions Receivable (RC 21)/1	_				21	

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed		Reporting Type Code	Recip. Cat.	Addl. Info.
3.8	132000	Funded Employment Benefit Contributions			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Receivable	E	F	T/GA/TR/UG/US/UT	E/U		8
3.8	132100	Unfunded FECA Benefit Contributions						
		Receivable	E	F	EG	U		8
3.9		es to Others and Prepayments (RC 23)/1		,		T	23	
3.9	141000	Advances and Prepayments			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F	T/GA/TR/UG/US/UT	E/U		8
2.10	0.7	77717 . D. A						
3.10		ssets (Without Reciprocals) (RC 29)/1	1	T		1	29	1
3.10	132500	Taxes Receivable	_		CF/DF/EC/EG/EM/EP/ER/ES/E	7.77		
			Е	G	T/GA/TR/UG/US/UT	E/U		
3.10	134200	Interest Receivable - Investments			CF/DF/EC/EG/EM/EP/ER/ES/E			
_			Е	Z	T/GA/TR/UG/US/UT	E/U		
3.10	137300	Administrative Fees Receivable - Taxes			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G	T/GA/TR/UG/US/UT	E/U		
3.10	161000	Investments in U.S. Treasury Securities Issued			CF/DF/EC/EG/EM/EP/ER/ES/E			
		by the Bureau of the Fiscal Service	E	Z	T/GA/TR/UG/US/UT	E/U		2
3.10	161100	Discount on U.S. Treasury Securities Issued by			CF/DF/EC/EG/EM/EP/ER/ES/E			
		the Bureau of the Fiscal Service	E	Z	T/GA/TR/UG/US/UT	E/U		2
3.10	161200	Premium on U.S. Treasury Securities Issued by			CF/DF/EC/EG/EM/EP/ER/ES/E			
		the Bureau of the Fiscal Service	Е	Z	T/GA/TR/UG/US/UT	E/U		2
3.10	161300	Amortization of Discount and Premium on U.S.						
		Treasury Securities Issued by the Bureau of the			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Fiscal Service	Е	Z	T/GA/TR/UG/US/UT	E/U		2
3.11		r Agency's Custodial and Non-Entity Liabilities	1				4.6	
2.11	(RC 46)		1	1	Г	1	46	
3.11	198000	Asset for Agency's Custodial and Non-Entity		г	C.A.	11		
		Liabilities	Е	F	GA	U		
3.12	Other A	Assets (RC 30)/1					30	
3.12		Receivable From Appropriations	I	1	CF/EC/EG/EM/EP/ER/ES/ET/G	l	30	
3.12	192100	Accervable Profit Appropriations	Е	G	A/TR/UG/US/UT	E/U		
3.12	199000	Other Assets	E	J -	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U	1	
3.12	199000	Other Assets	Е	G	T/GA/TR/UG/US/UT	E/U		
2.12	100000	Other Assets	E	F	GA GA	E/U		
3.12	199000	Other Assets		Г	UA	E/U	1	

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
3.13	Total Fo	ederal Assets	T	1		1	T	T
		e is calculated. Equals sum of lines 3.1 through						
	3.12.	T	ı	_		ı	1	T
	TD - 4 - 1 A							
4	Total A	ssets	1			I	I	
								<u> </u>
		e is calculated. Equals sum of lines 2.10 and						
	3.13.	T	Ť			1	1	•
_								
5	Liabiliti	ies:	ı	_		ı	1	T
_	N F	<u> </u>						
6	Non-Fee	deral T	1	1		1	ı	1
6.1	Account	l ts Payable						
6.1		Accounts Payable		1	CF/DF/EC/EG/EM/EP/ER/ES/E	I	I	
0.1	211000	recounts I ayable	Е	N	T/GA/MR/TR/UG/US/UT	E/U		
6.1	212000	Disbursements in Transit			CF/DF/EC/EG/EM/EP/ER/ES/E	2,0		
			Е	N	T/GA/TR/UG/US/UT	E/U		
6.1	214000	Accrued Interest Payable - Not Otherwise			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Classified	E	N	T/GA/TR/UG/US/UT	E/U		
6.1	296000	Accounts Payable From Canceled			EC/EG/EM/EP/ER/ES/ET/GA/T			
		Appropriations	Е	N	R	E/U		
6.2		Debt Securities Held by the Public and						
_		Interest	Ť			1	1	•
6.2	214100	Accrued Interest Payable - Debt			CF/DF/EC/EG/EM/EP/ER/ES/E			_
			Е	N	T/GA/TR/UG/US/UT	E/U		2
6.2	253000	Securities Issued by Federal Agencies Under		.	CF/DF/EC/EG/EM/EP/ER/ES/E	E/II		
	252166	General and Special Financing Authority	Е	N	T/GA/TR/UG/US/UT	E/U		
6.2	253100	Discount on Securities Issued by Federal						
		Agencies Under General and Special Financing		NT.	CF/DF/EC/EG/EM/EP/ER/ES/E	БИ		
I		Authority	Е	N	T/GA/TR/UG/US/UT	E/U	1	1

No. Acct. USSGL Account Title Begin/End Fed/NonFed Fund Type Reporting Type Code Recip. Cat.	Addl. Info.
Agencies Under General and Special Financing Authority 6.2 253300 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority 6.2 253400 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority 6.2 253400 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority 6.2 254000 Participation Certificates CF/DF/EC/EG/EM/EP/ER/ES/E Financing Authority 6.3 Federal Employee and Veterans Benefits Payable 6.3 219100 Employee Health Care Liability Incurred but Not Reported 6.3 221300 Employer Contributions and Payroll Taxes Payable 6.3 221500 Other Post Employment Benefits Due and Payable E N T/GA/TR/UG/US/UT E/U 6.3 221600 Pension Benefits Due and Payable to Beneficiaries CF/DF/EC/EG/EM/EP/ER/ES/E Payable E N T/GA/TR/UG/US/UT E/U 6.3 221700 Benefits Puse and Payable to Carriers CF/DF/EC/EG/EM/EP/ER/ES/E N T/GA/TR/UG/US/UT E/U CF/DF/EC/EG/EM/EP/ER/ES/E N T/GA/TR/UG/US/UT E/U CF/DF/EC/EG/EM/EP/ER/ES/E N T/GA/TR/UG/US/UT E/U CF/DF/EC/EG/EM/EP/ER/ES/E D T/GA/TR/UG/US/UT E/U CF/DF/EC/EG/EM/EP/ER/ES/E D T/GA/TR/UG/US/UT E/U CF/DF/EC/EG/EM/EP/ER/ES/E D T/GA/TR/UG/US/UT E/U CF/DF/EC/EG/EM/EP/ER/ES/E CF/DF/EC/EG/EM/EP/ER/ES/E D T/GA/TR/UG/US/UT E/U CF/DF/EC/EG/EM/EP/ER/ES/E D T/GA/TR/UG/US/UT E/U	
Authority Authority Authority E N T/GA/TR/UG/US/UT E/U Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority E N T/GA/TR/UG/US/UT E/U 6.2 253400 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority E N T/GA/TR/UG/US/UT E/U 6.2 254000 Participation Certificates E N T/GA/TR/UG/US/UT E/U 6.3 Ederal Employee and Veterans Benefits Payable 6.3 219100 Employee Health Care Liability Incurred but Not Reported E N T/GA/TR/UG/US/UT E/U 6.3 221300 Employer Contributions and Payroll Taxes Payable E N T/GA/TR/UG/US/UT E/U 6.3 221500 Other Post Employment Benefits Due and Payable to Beneficiaries E N T/GA/TR/UG/US/UT E/U 6.3 221600 Pension Benefits Due and Payable to Cer/DF/EC/EG/EM/EP/ER/ES/E Beneficiaries E N T/GA/TR/UG/US/UT E/U 6.3 221800 Life Insurance Benefits Due and Payable to Cer/DF/EC/EG/EM/EP/ER/ES/E Beneficiaries E N T/GA/TR/UG/US/UT E/U 6.3 221800 Life Insurance Benefits Due and Payable to Cer/DF/EC/EG/EM/EP/ER/ES/E Beneficiaries E N T/GA/TR/UG/US/UT E/U 6.3 221800 Other Unfunded Employment Related Liability CE/DF/EC/EG/EM/EP/ER/ES/E Beneficiaries E N T/GA/TR/UG/US/UT E/U 6.3 221800 Actuarial Pension Liability CE/DF/EC/EG/EM/EP/ER/ES/E T/GA/TR/UG/US/UT E/U CE/DF/EC/EG/EM/EP/ER/ES/E T/GA/TR/UG/US/UT E/U CE/DF/EC/EG/EM/EP/ER/ES/E E N T/GA/TR/UG/US/UT E/U CE/DF/EC/EG/EM/EP/ER/ES/E CE/DF/EC/EG/EM/EP/ER/ES/E T/GA/TR/UG/US/UT E/U CE/DF/EC/EG/EM/EP/ER/ES/E CE/DF/EC/E	
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Federal Agencies Under General and Special Financing Authority	
Financing Authority 6.2 253400 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority 6.2 254000 Participation Certificates 6.3 Federal Employee and Veterans Benefits Payable 6.3 219100 Employee Health Care Liability Incurred but Not Reported 6.3 221300 Employer Contributions and Payroll Taxes Payable 6.3 221500 Other Post Employment Benefits Due and Payable to Beneficiaries 6.3 221600 Pension Benefits Due and Payable to Beneficiaries 6.3 221800 Life Insurance Benefits Due and Payable to Beneficiaries 6.3 221800 Other Unfunded Employment Related Liability 6.3 221800 Other Unfunded Employment Related Liability 6.3 221900 Other Unfunded Employment Related Liability 6.3 CP/DF/EC/EG/EM/EP/ER/ES/E 8 N T/GA/TR/UG/US/UT 9 N T/GA/TR/UG/US/UT 10 N T/GA/TR/UG/US/UT 11 N T/GA/TR/UG/US/UT 12 N T/GA/TR/UG/US/UT 13 N T/GA/TR/UG/US/UT 14 N T/GA/TR/UG/US/UT 15 N T/GA/TR/UG/US/UT 16 N T/GA/TR/UG/US/UT 17 N T/GA/TR/UG/US/UT 18 N T/GA/TR/	
6.2 253400 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority E N T/GA/TR/UG/US/UT E/U 6.2 254000 Participation Certificates E N T/GA/TR/UG/US/UT E/U 6.3 Federal Employee and Veterans Benefits Payable 6.3 219100 Employee Health Care Liability Incurred but Not Reported E N T/GA/TR/UG/US/UT E/U 6.3 221300 Employer Contributions and Payroll Taxes Payable E N T/GA/TR/UG/US/UT E/U 6.3 221500 Other Post Employment Benefits Due and Payable to Beneficiaries E N T/GA/TR/UG/US/UT E/U 6.3 221600 Pension Benefits Due and Payable to Ger/DF/EC/EG/EM/EP/ER/ES/E Beneficiaries E N T/GA/TR/UG/US/UT E/U 6.3 221700 Benefit Premiums Payable to Carriers E N T/GA/TR/UG/US/UT E/U 6.3 221800 Life Insurance Benefits Due and Payable to Gr/DF/EC/EG/EM/EP/ER/ES/E Beneficiaries E N T/GA/TR/UG/US/UT E/U 6.3 22900 Other Unfunded Employment Related Liability CF/DF/EC/EG/EM/EP/ER/ES/E B/T/GA/TR/UG/US/UT E/U 6.3 261000 Actuarial Pension Liability CF/DF/EC/EG/EM/EP/ER/ES/E E/U 6.3 261000 Actuarial Pension Liability CF/DF/EC/EG/EM/EP/ER/ES/E	
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6.3 262000 Actuarial Health Insurance Liability CF/DF/EC/EG/EM/EP/ER/ES/E	
E N T/GA/TR/UG/US/UT E/U	
6.3 263000 Actuarial Life Insurance Liability CF/DF/EC/EG/EM/EP/ER/ES/E	
E N T/GA/TR/UG/US/UT E/U	
6.3 265000 Actuarial FECA Liability CF/DF/EC/EG/EM/EP/ER/ES/E	
E N T/GA/TR/UG/US/UT E/U	
6.3 269000 Other Actuarial Liabilities CF/DF/EC/EG/EM/EP/ER/ES/E	
E N T/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.
6.4		mental and Disposal Liabilities	T	T		1	T	T
6.4	299500	Estimated Cleanup Cost Liability		3.7	CF/DF/EC/EG/EM/EP/ER/ES/E	E/II		
			Е	N	T/GA/TR/UG/US/UT	E/U		
6.5	Renefits	s Due and Payable						
6.5					CF/DF/EC/EG/EM/EP/ER/ES/E			
0.0	210000	Zanatament Zenerns Z de date 1 dy dere	Е	N	T/GA/TR/UG/US/UT	E/U		
			•	•				•
6.6	Loan G	uarantee Liabilities						
6.6	218000	Loan Guarantee Liability			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
6.7		ies to GSEs (for use by Treasury only)		•				•
6.7	211200	Accounts Payable for Federal Government			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Sponsored Enterprise	Е	N	T/GA/TR/UG/US/UT	E/U		
6.7	292200	Contingent Liabilities - Federal Government	_		CF/DF/EC/EG/EM/EP/ER/ES/E			
		Sponsored Enterprise	Е	N	T/GA/TR/UG/US/UT	E/U		
<i>(</i> 0	T	ce and Guarantee Program Liabilities						
6.8 6.8	266000	Actuarial Liabilities for Federal Insurance and	I	T	CF/DF/EC/EG/EM/EP/ER/ES/E	ı	ı	T
0.8	200000	Guarantee Programs	Е	N	T/GA/TR/UG/US/UT	E/U		
		Guarantee Programs	Б	IN	1/GA/1R/UG/US/U1	E/U		
6.9	Other I	iabilities						
6.9	213000	Contract Holdbacks			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
6.9	219000	Other Liabilities With Related Budgetary			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Obligations	Е	N	T/GA/TR/UG/US/UT	E/U		
6.9	219200	Special Drawing Right (SDR) Certificates Issued						
		to Federal Reserve Banks	Е	N	EP	Е		
6.9	219300	Allocation of Special Drawing Rights (SDRs)	Е	N	EP	Е		
6.9	221000	Accrued Funded Payroll and Leave			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
6.9	221100	Withholdings Payable			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/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.
6.9	222000	Unfunded Leave			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
6.9	231000	Liability for Advances and Prepayments			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
6.9	232000	Other Deferred Revenue			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
6.9	240000	Liability for Nonfiduciary Deposit Funds and			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Undeposited Collections	Е	N	T/GA/TR/UG/US/UT	E/U		
6.9	241000	Liability for Clearing Accounts	Е	N	CF	E/U		
6.9	259000	Other Debt			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		6/7
6.9	267000	Actuarial Liabilities for Treasury-Managed			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Benefit Programs	Е	N	T/GA/TR/UG/US/UT	E/U		
6.9	291000	Prior Liens Outstanding on Acquired Collateral			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
6.9	292000	Contingent Liabilities			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
6.9	294000	Capital Lease Liability			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	E/U		
6.9	298000	Custodial Liability			CF/DF/EC/EG/EM/EP/ER/ES/E			
		·	Е	N	T/GA/MR/TR/UG/US/UT	E/U		3
6.9	299000	Other Liabilities Without Related Budgetary			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Obligations	Е	N	T/GA/MR/TR/UG/US/UT	E/U		
6.10	Total No	on-Federal Liabilities						
		e is calculated. Equals sum of lines 6.1 through						
	6.9.							
7	Federal							
7.1		s Payable (RC 22)/1	_			_	22	
7.1	211000	Accounts Payable			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F	T/GA/MR/TR/UG/US/UT	E/U		
7.1	212000	Disbursements in Transit			CF/DF/EC/EG/EM/EP/ER/ES/E			
	1		E	F	T/GA/TR/UG/US/UT	E/U		

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed		Reporting Type Code	Recip. Cat.	Addl. Info.
7.1	213000	Contract Holdbacks			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F	T/GA/TR/UG/US/UT	E/U		
7.1	217000	Subsidy Payable to the Financing Account			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F	T/GA/TR/UG/US/UT	E/U		
7.1	219000	Other Liabilities With Related Budgetary			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Obligations	Е	F	T/GA/TR/UG/US/UT	E/U		
7.1	294000	Capital Lease Liability			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F	T/GA/TR/UG/US/UT	E/U		
7.1	296000	Accounts Payable From Canceled			EC/EG/EM/EP/ER/ES/ET/GA/T			
		Appropriations	Е	F	R	E/U		
7.1	299000	Other Liabilities Without Related Budgetary			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Obligations	Е	F	T/MR/TR/UG/US/UT	E/U		
7.2	Account	ts Payable, Capital Transfers (RC 12)/1					12	
7.2	292300	Contingent Liability for Capital Transfers			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F	T/GA/TR/UG/US/UT	E/U		
7.2	297000	Liability for Capital Transfers			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F	T/GA/TR/UG/US/UT	E/U		
7.3		Debt (RC 01)/1					01	
7.3	253000	Securities Issued by Federal Agencies Under			CF/DF/EC/EG/EM/EP/ER/ES/E			
		General and Special Financing Authority	Е	F	T/GA/TR/UG/US/UT	E/U		8
7.3	253100	Discount on Securities Issued by Federal						
		Agencies Under General and Special Financing			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Authority	Е	F	T/GA/TR/UG/US/UT	E/U		8
7.3	253200	Premium on Securities Issued by Federal						
		Agencies Under General and Special Financing			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Authority	Е	F	T/GA/TR/UG/US/UT	E/U		8
7.3	253300	Amortization of Discount on Securities Issued by						
		Federal Agencies Under General and Special			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Financing Authority	Е	F	T/GA/TR/UG/US/UT	E/U		8
7.3	253400	Amortization of Premium on Securities Issued by						
		Federal Agencies Under General and Special			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Financing Authority	Е	F	T/GA/TR/UG/US/UT	E/U		8
7.3	254000	Participation Certificates			CF/DF/EC/EG/EM/EP/ER/ES/E		_	
			Е	F	T/GA/TR/UG/US/UT	E/U		8

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
7.4		Payable (RC 02)/1		•		1	02	
7.4	214000	Accrued Interest Payable - Not Otherwise			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Classified	Е	F	T/GA/TR/UG/US/UT	E/U		8
7.4	214100	Accrued Interest Payable - Debt			CF/DF/EC/EG/EM/EP/ER/ES/E			l
			Е	F	T/GA/TR/UG/US/UT	E/U		8
	T D	11 (D.C.48)/4					17	
7.5		ayable (RC 17)/1	1		CE/DE/EC/EC/EC/EN/ED/ED/ED/EC/E	1	17	
7.5	251000	Principal Payable to the Bureau of the Fiscal	-	-	CF/DF/EC/EG/EM/EP/ER/ES/E	D/II		l
	251100	Service De la Nacional de la Contraction de la C	Е	F	T/GA/TR/UG/US/UT	E/U		
7.5	251100	Capitalized Loan Interest Payable - Non-Credit	-	-	CF/DF/EC/EG/EM/EP/ER/ES/E	D/II		l
	252000	Reform	Е	F	T/GA/TR/UG/US/UT	E/U		
7.5	252000	Principal Payable to the Federal Financing Bank	-	-	CF/DF/EC/EG/EM/EP/ER/ES/E	D/II		l
	270000		Е	F	T/GA/TR/UG/US/UT	E/U		
7.5	259000	Other Debt	-	-	CF/DF/EC/EG/EM/EP/ER/ES/E	D/II		l
			E	F	T/GA/TR/UG/US/UT	E/U		<u>l</u>
7.6	T	na Danakla (DC 27)/1					27	
7.6 7.6		rs Payable (RC 27)/1 Payable for Transfers of Currently Invested	I	T	CF/DF/EC/EG/EM/EP/ER/ES/E	Ī		<u> </u>
7.0	215000	1 .	Е	177		E/II		0
7.6	215500	Balances	E	F	T/GA/TR/UG/US/UT CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		8
7.6	215500	Expenditure Transfers Payable	г.	F		БДІ		0
			Е	Г	T/GA/TR/UG/US/UT	E/U		8
7.7	Ronofit	Program Contributions Payable (RC 21)/1					21	
7.7		Employer Contributions and Payroll Taxes	I		CF/DF/EC/EG/EM/EP/ER/ES/E		Z1	
7.7	221300	Payable	Е	F	T/GA/TR/UG/US/UT	E/U		l
7.7	221500	Other Post Employment Benefits Due and	ь	1	CF/DF/EC/EG/EM/EP/ER/ES/E	L/O		
7.7	221300	Payable	Е	F	T/GA/TR/UG/US/UT	E/U		l
7.7	222500	Unfunded FECA Liability	L	1	CF/DF/EC/EG/EM/EP/ER/ES/E	L/C		
7.7	222300	Chiunded FECA Liability	Е	F	T/GA/TR/UG/US/UT	E/U		l
7.7	229000	Other Unfunded Employment Related Liability	E	1.	CF/DF/EC/EG/EM/EP/ER/ES/E	E/ U		
1.1	223000	Office Changed Employment Related Liability	Е	F	T/GA/TR/UG/US/UT	E/U		l
	<u> </u>	<u> </u>		1.	1/0/1/110/00/05/01	L/ U	l	
7.8	Advance	es from Others and Deferred Credits (RC 23)/1					23	
7.8		Liability for Advances and Prepayments			CF/DF/EC/EG/EM/EP/ER/ES/E		<u> </u>	
, .0	231000	Ziaomij 101 Pavanoos and Piopajinonas	Е	F	T/GA/TR/UG/US/UT	E/U		8

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
								•
7.9	Liability	y to the General Fund for Custodial and Other						
	Non-En	tity Assets (RC 46)/1					46	
7.9	298000	Custodial Liability			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G	T/GA/MR/TR/UG/US/UT	E/U		
7.9	298500	Liability for Non-Entity Assets Not Reported on			CF/DF/EC/EG/EM/EP/ER/ES/E			
		the Statement of Custodial Activity	Е	G	T/GA/MR/TR/UG/US/UT	E/U		
7.10	Othor I	iabilities (Without Reciprocals) (RC 29)/1					29	
7.10		Employer Contributions and Payroll Taxes			CF/DF/EC/EG/EM/EP/ER/ES/E	1		
7.10	221300	Payable	Е	Z	T/GA/TR/UG/US/UT	E/U		
7.10	222500	Unfunded FECA Liability	E	L	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
7.10	222300	Offunded FECA Liability	Е	Z	T/GA/TR/UG/US/UT	E/U		
7.10	229000	Other Unfunded Employment Related Liability	E	L	CF/DF/EC/EG/EM/EP/ER/ES/E	E/U		
7.10	229000	Other Chrunded Employment Related Elability	Е	Z	T/GA/TR/UG/US/UT	E/U		
7.10	240000	Liability for Nonfiduciary Deposit Funds and	E	L	CF/DF/EC/EG/EM/EP/ER/ES/E	E/O		
7.10	240000	Undeposited Collections	Е	Z	T/GA/TR/UG/US/UT	E/U		
7.10	241000	Liability for Clearing Accounts	E	Z	CF	E/U		
7.10	298000	Custodial Liability	ь	L	CF/DF/EC/EG/EM/EP/ER/ES/E	L/C		
7.10	290000	Custodial Elability	Е	Z	T/GA/MR/TR/UG/US/UT	E/U		
7.10	299000	Other Liabilities Without Related Budgetary	ь	L	CF/DF/EC/EG/EM/EP/ER/ES/E	L/C		
7.10	277000	Obligations	Е	Z	T/GA/MR/TR/UG/US/UT	E/U		
		Congations	L		1/ 6/ 2/11/0/ 110/ 0/ 6/ 0/ 0/ 0/	E/C		
7.11	Liability	y for Fund Balance with Treasury (RC 40)/1					40	
7.11		Liability for Fund Balance With Treasury	Е	F	GA	U		
						•	•	
7.12		iabilities (RC 30)/1					30	
7.12	259000	Other Debt			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G	T/GA/TR/UG/US/UT	E/U		
7.12	299000	Other Liabilities Without Related Budgetary						
		Obligations	Е	F	GA	E/U		
7.12	299000	Other Liabilities Without Related Budgetary			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Obligations	Е	G	T/MR/TR/UG/US/UT	E/U		
7.13	Total Fe	ederal Liabilities	1	T		1	Ţ	т
	1							

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
	This line	e is calculated. Equals sum of lines 7.1 through						
	7.12.							
8	Total Li	abilities						
	This line	e is calculated. Equals sum of lines 6.10 and						
	7.13.							
9	Net Posi	ition:						
9.1	Net Posi	ition - Funds From Dedicated Collections						
9.1		Unexpended Appropriations - Cumulative	В		EC/EG/EM/EP/ER/ES/ET/TR	E		
9.1	310100	Unexpended Appropriations - Appropriations						
		Received	E	G	EC/EG/EM/EP/ER/ES/ET/TR	Е		
9.1	310200	Unexpended Appropriations - Transfers-In	Е	F	EC/EG/EM/EP/ER/ES/ET/TR	Е		
9.1		Unexpended Appropriations - Transfers-Out	Е	F	EG/EM/EP/ER/ES/ET/TR	Е		
9.1	310500	Unexpended Appropriations - Prior Period						
		Adjustments Due to Corrections of Errors -						
		Years Preceding the Prior Year	Е	Z	EC/EG/EM/EP/ER/ES/ET/TR	Е		
9.1	310600	Unexpended Appropriations - Adjustments	Е	G	EC/EG/EM/EP/ER/ES/ET/TR	Е		
9.1	310700	Unexpended Appropriations - Used	Е	G	EC/EG/EM/EP/ER/ES/ET/TR	Е		
9.1	310800	Unexpended Appropriations - Prior-Period						
		Adjustments Due to Corrections of Errors	Е	Z	EC/EG/EM/EP/ER/ES/ET/TR	Е		
9.1	310900	Unexpended Appropriations - Prior-Period						
		Adjustments Due to Changes in Accounting	_	_		_		
		Principles	Е	Z	EC/EG/EM/EP/ER/ES/ET/TR	Е		
9.1	331000	Cumulative Results of Operations	_		CF/DF/EC/EG/EM/EP/ER/ES/E	_		
0.4	7 10000		В		T/GA/TR/UG/US/UT	Е		
9.1	510000	Revenue From Goods Sold		FAI	CF/DF/EC/EG/EM/EP/ER/ES/E			
0.1	710000		Е	F/N	T/GA/TR/UG/US/UT	Е		
9.1	510900	Contra Revenue for Goods Sold	F	EAL	CF/DF/EC/EG/EM/EP/ER/ES/E			
0.1	520000	D E G : D :11	Е	F/N	T/GA/TR/UG/US/UT CF/DF/EC/EG/EM/EP/ER/ES/E	Е		
9.1	520000	Revenue From Services Provided	E	E/N	T/GA/TR/UG/US/UT	D. D.		
0.1	520900	Canton Daniero for Camina Durvid 1	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/E	E		
9.1	520900	Contra Revenue for Services Provided	E	E/N		D. D.		
I	I		Е	F/N	T/GA/TR/UG/US/UT	Е	ĺ	

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed		Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	531000	Interest Revenue - Other			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/N	T/GA/MR/TR/UG/US/UT	Е		
9.1	531100	Interest Revenue - Investments			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/N/Z	T/GA/TR/UG/US/UT	Е		
9.1	531200	Interest Revenue - Loans Receivable/Uninvested			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Funds	Е	F/N	T/GA/TR/UG/US/UT	Е		
9.1	531300	Interest Revenue - Subsidy Amortization			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	Е		
9.1	531400	Dividend Income Accounted for Under the			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Provisions of the Federal Credit Reform Act	Е	N	T/GA/TR/UG/US/UT	Е		
9.1	531500	Contra Revenue for Dividend Income Accounted						
		for Under the Provisions of the Federal Credit			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Reform Act	Е	N	T/GA/TR/UG/US/UT	Е		
9.1	531700	Contra Revenue for Interest Revenue - Loans			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Receivable	Е	F/N	T/GA/TR/UG/US/UT	Е		
9.1	531800	Contra Revenue for Interest Revenue -			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Investments	Е	F/N	T/GA/TR/UG/US/UT	Е		
9.1	531900	Contra Revenue for Interest Revenue - Other			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/N	T/GA/TR/UG/US/UT	Е		
9.1	532000	Penalties and Fines Revenue			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	F/G/N	T/GA/TR/UG/US/UT	Е		
9.1	532400	Contra Revenue for Penalties and Fines			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/G/N	T/GA/TR/UG/US/UT	Е		
9.1	532500	Administrative Fees Revenue			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/N	T/GA/TR/UG/US/UT	Е		
9.1	532900	Contra Revenue for Administrative Fees			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	F/N	T/GA/TR/UG/US/UT	Е		
9.1	540000	Funded Benefit Program Revenue			CF/DF/EC/EG/EM/EP/ER/ES/E			
		•	Е	F/N	T/GA/TR/UG/US/UT	Е		
9.1	540900	Contra Revenue for Funded Benefit Program			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Revenue	Е	F/N	T/GA/TR/UG/US/UT	Е		
9.1	550000	Insurance and Guarantee Premium Revenue			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	Е		
9.1	550900	Contra Revenue for Insurance and Guarantee			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Premium Revenue	Е	N	T/GA/TR/UG/US/UT	Е		
9.1	560000	Donated Revenue - Financial Resources			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	Е		

Line	USSGL							
No.		USSGL Account Title	Begin/End	Fed/NonFed		Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	560900	Contra Revenue for Donations - Financial			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Resources	E	N	T/GA/TR/UG/US/UT	Е		
9.1	561000	Donated Revenue - Nonfinancial Resources			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	Е		
9.1	561900	Contra Donated Revenue - Nonfinancial			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Resources	E	N	T/GA/TR/UG/US/UT	Е		
9.1	564000	Forfeiture Revenue - Cash and Cash Equivalents			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	Е		
9.1	564900	Contra Forfeiture Revenue - Cash and Cash			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Equivalents	E	N	T/GA/TR/UG/US/UT	Е		
9.1	565000	Forfeiture Revenue - Forfeitures of Property			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	Е		
9.1	565900	Contra Forfeiture Revenue - Forfeitures of			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Property	E	N	T/GA/TR/UG/US/UT	Е		
9.1	570000	Expended Appropriations			CF/EC/EG/EM/EP/ER/ES/ET/TR			
			Е	G	/UG/US/UT	Е		
9.1	570500	Expended Appropriations - Prior Period						
		Adjustments Due to Corrections of Errors -			CF/EC/EG/EM/EP/ER/ES/ET/TR			
		Years Preceding the Prior Year	Е	Z	/UG/US/UT	Е		
9.1	570800	Expended Appropriations - Prior-Period			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Adjustments Due to Corrections of Errors	Е	Z	T/TR/UG/US/UT	Е		
9.1	570900	Expended Appropriations - Prior-Period						
		Adjustments Due to Changes in Accounting			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Principles	Е	Z	T/TR/UG/US/UT	Е		
9.1	572000	Financing Sources Transferred In Without			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Reimbursement	Е	F	T/GA/TR/UG/US/UT	Е		
9.1	573000	Financing Sources Transferred Out Without			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Reimbursement	Е	F	T/GA/TR/UG/US/UT	Е		
9.1	574000	Appropriated Dedicated Collections Transferred			CF/DF/EC/EG/EM/EP/ER/ES/E			
		In	Е	F	T/GA/TR/UG/US/UT	Е		
9.1	574500	Appropriated Dedicated Collections Transferred			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Out	Е	F	T/GA/TR/UG/US/UT	Е		
9.1	575000	Expenditure Financing Sources - Transfers-In			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F	T/GA/TR/UG/US/UT	Е		
9.1	575500	Nonexpenditure Financing Sources - Transfers-			CF/DF/EC/EG/EM/EP/ER/ES/E			
		In - Other	Е	F	T/GA/TR/UG/US/UT	Е		

Line	USSGL							
No.		USSGL Account Title	Begin/End	Fed/NonFed		Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	575600	Nonexpenditure Financing Sources - Transfers-			CF/DF/EC/EG/EM/EP/ER/ES/E			
		In - Capital Transfers	E	F	T/GA/TR/UG/US/UT	Е		
9.1	576000	Expenditure Financing Sources - Transfers-Out			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	F	T/GA/TR/UG/US/UT	Е		
9.1	576500	Nonexpenditure Financing Sources - Transfers-			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Out - Other	E	F	T/GA/TR/UG/US/UT	Е		
9.1	576600	Nonexpenditure Financing Sources - Transfers-			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Out - Capital Transfers	E	F	T/GA/TR/UG/US/UT	Е		
9.1	577500	Nonbudgetary Financing Sources Transferred In			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	F	T/GA/MR/TR/UG/US/UT	Е		
9.1	577600	Nonbudgetary Financing Sources Transferred			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Out	E	F	T/GA/TR/UG/US/UT	Е		
9.1	578000	Imputed Financing Sources			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	F	T/GA/TR/UG/US/UT	Е		
9.1	579000	Other Financing Sources			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	G/Z	T/GA/MR/TR/UG/US/UT	Е		
9.1	579100	Adjustment to Financing Sources - Downward			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Reestimate or Negative Subsidy	Е	G/Z	T/GA/TR/UG/US/UT	E		
9.1	579200	Financing Sources To Be Transferred Out -			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Contingent Liability	E	F	T/GA/TR/UG/US/UT	Е		
9.1	579500	Seigniorage			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	Е		
9.1	580000	Tax Revenue Collected - Not Otherwise			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Classified	Е	G/N	T/GA/TR/UG/US/UT	E		
9.1	580100	Tax Revenue Collected - Individual			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	E		
9.1	580200	Tax Revenue Collected - Corporate			CF/DF/EC/EG/EM/EP/ER/ES/E			
		-	Е	G/N	T/GA/TR/UG/US/UT	E		
9.1	580300	Tax Revenue Collected - Unemployment			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	E		
9.1	580400	Tax Revenue Collected - Excise			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	G/N	T/GA/TR/UG/US/UT	Е		
9.1	580500	Tax Revenue Collected - Estate and Gift			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	Е		
9.1	580600	Tax Revenue Collected - Customs			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	Е		

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed		Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	582000	Tax Revenue Accrual Adjustment - Not			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Otherwise Classified	Е	G/N	T/GA/TR/UG/US/UT	Е		
9.1	582100	Tax Revenue Accrual Adjustment - Individual			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	Е		
9.1	582200	Tax Revenue Accrual Adjustment - Corporate			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	Е		
9.1	582300	Tax Revenue Accrual Adjustment -			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Unemployment	Е	G/N	T/GA/TR/UG/US/UT	Е		
9.1	582400	Tax Revenue Accrual Adjustment - Excise			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	Е		
9.1	582500	Tax Revenue Accrual Adjustment - Estate and			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Gift	Е	G/N	T/GA/TR/UG/US/UT	Е		
9.1	582600	Tax Revenue Accrual Adjustment - Customs			CF/DF/EC/EG/EM/EP/ER/ES/E			
		·	Е	G/N	T/GA/TR/UG/US/UT	Е		
9.1	583000	Contra Revenue for Taxes - Not Otherwise			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Classified	E	G/N	T/GA/TR/UG/US/UT	Е		
9.1	583100	Contra Revenue for Taxes - Individual			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	Е		
9.1	583200	Contra Revenue for Taxes - Corporate			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	G/N	T/GA/TR/UG/US/UT	Е		
9.1	583300	Contra Revenue for Taxes - Unemployment			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	Е		
9.1	583400	Contra Revenue for Taxes - Excise			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	G/N	T/GA/TR/UG/US/UT	Е		
9.1	583500	Contra Revenue for Taxes - Estate and Gift			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	Е		
9.1	583600	Contra Revenue for Taxes - Customs			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	G/N	T/GA/TR/UG/US/UT	Е		
9.1	589000	Tax Revenue Refunds - Not Otherwise Classified			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	G/N	T/GA/TR/UG/US/UT	Е		
9.1	589100	Tax Revenue Refunds - Individual			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	Е		
9.1	589200	Tax Revenue Refunds - Corporate			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	Е		
9.1	589300	Tax Revenue Refunds - Unemployment			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	Е		

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed		Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	589400	Tax Revenue Refunds - Excise			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	G/N	T/GA/TR/UG/US/UT	Е		
9.1	589500	Tax Revenue Refunds - Estate and Gift			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	Е		
9.1	589600	Tax Revenue Refunds - Customs			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	Е		
9.1	590000	Other Revenue			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/G/N/Z	T/GA/MR/TR/UG/US/UT	Е		3
9.1	590900	Contra Revenue for Other Revenue			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/G/N	T/GA/TR/UG/US/UT	Е		3
9.1	591900	Revenue and Other Financing Sources -			EC/EG/EM/EP/ER/ES/ET/TR/U			
		Cancellations	Е	G	S/UT	Е		
9.1	592100	Valuation Change in Investments - Exchange						
		Stabilization Fund	Е	N	ER	Е		
9.1	592200	Valuation Change in Investments for Federal						
		Government Sponsored Enterprise	Е	N	UG	Е		
9.1	592300	Valuation Change in Investments - Beneficial						
		Interest in Trust	Е	N	UG	Е		
9.1	599000	Collections for Others - Statement of Custodial			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Activity	Е	G/N/Z	T/GA/MR/TR/UG/US/UT	Е		
9.1	599100	Accrued Collections for Others - Statement of			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Custodial Activity	Е	G/N/Z	T/GA/TR/UG/US/UT	Е		
9.1	599300	Offset to Non-Entity Collections - Statement of			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Changes in Net Position	Е	G	T/GA/TR/UG/US/UT	Е		
9.1	599400	Offset to Non-Entity Accrued Collections -			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Statement of Changes in Net Position	Е	G	T/GA/TR/UG/US/UT	Е		
9.1	599700	Financing Sources Transferred In From			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Custodial Statement Collections	Е	F	T/GA/TR/UG/US/UT	Е		
9.1	599800	Custodial Collections Transferred Out to a						
		Treasury Account Symbol Other Than the			CF/DF/EC/EG/EM/EP/ER/ES/E			
		General Fund of the Treasury	Е	F	T/GA/TR/UG/US/UT	Е		
9.1	610000	Operating Expenses/Program Costs	_		CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/N	T/GA/TR/UG/US/UT	Е		
9.1	619000	Contra Bad Debt Expense - Incurred for Others			CF/DF/EC/EG/EM/EP/ER/ES/E			
		-	Е	F/N	T/GA/TR/UG/US/UT	Е		
9.1	619900	Adjustment to Subsidy Expense			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/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.
9.1	631000	Interest Expenses on Borrowing From the						
		Bureau of the Fiscal Service and/or the Federal			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Financing Bank	Е	F	T/GA/TR/UG/US/UT	Е		
9.1	632000	Interest Expenses on Securities			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/N	T/GA/TR/UG/US/UT	Е		
9.1	633000	Other Interest Expenses			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/G/N	T/GA/TR/UG/US/UT	Е		
9.1	633800	Remuneration Interest	Е	N	EP	Е		
9.1	634000	Interest Expense Accrued on the Liability for			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Loan Guarantees	Е	N	T/GA/TR/UG/US/UT	Е		
9.1	640000	Benefit Expense			CF/DF/EC/EG/EM/EP/ER/ES/E			
		•	Е	F/N/Z	T/GA/TR/UG/US/UT	Е		
9.1	650000	Cost of Goods Sold			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	Е		
9.1	660000	Applied Overhead			CF/DF/EC/EG/EM/EP/ER/ES/E			
		11	Е	N	T/GA/TR/UG/US/UT	Е		
9.1	661000	Cost Capitalization Offset			CF/DF/EC/EG/EM/EP/ER/ES/E			
		1	Е	N	T/GA/TR/UG/US/UT	Е		
9.1	671000	Depreciation, Amortization, and Depletion			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	Е		
9.1	672000	Bad Debt Expense			CF/DF/EC/EG/EM/EP/ER/ES/E			
		•	Е	F/N	T/GA/TR/UG/US/UT	Е		
9.1	673000	Imputed Costs			CF/DF/EC/EG/EM/EP/ER/ES/E			
		•	Е	F	T/GA/TR/UG/US/UT	Е		
9.1	679000	Other Expenses Not Requiring Budgetary			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Resources	Е	F/N	T/GA/TR/UG/US/UT	Е		
9.1	680000	Future Funded Expenses			CF/DF/EC/EG/EM/EP/ER/ES/E			
		•	Е	F/N/Z	T/GA/TR/UG/US/UT	Е		
9.1	685000	Employer Contributions to Employee Benefit						
		Programs Not Requiring Current-Year Budget			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Authority (Unobligated)	Е	F	T/GA/TR/UG/US/UT	Е		
9.1	690000	Nonproduction Costs			CF/DF/EC/EG/EM/EP/ER/ES/E			
		·	Е	F/N/Z	T/GA/TR/UG/US/UT	Е		
9.1	711000	Gains on Disposition of Assets - Other			CF/DF/EC/EG/EM/EP/ER/ES/E			
		1	Е	N	T/GA/TR/UG/US/UT	Е		
9.1	711100	Gains on Disposition of Investments			CF/DF/EC/EG/EM/EP/ER/ES/E			
		•	Е	F/N/Z	T/GA/TR/UG/US/UT	Е		

	Line	USSGL							
Section Figure	No.	Acct.		Begin/End	Fed/NonFed		Reporting Type Code	Recip. Cat.	Addl. Info.
9.1 717100 Gains on Changes in Long-Term Assumptions From Experience From	9.1	711200	Gains on Disposition of Borrowings						
Prom Experience				Е	F		Е		
1	9.1	717100	Gains on Changes in Long-Term Assumptions -			CF/DF/EC/EG/EM/EP/ER/ES/E			
Prom Experience			From Experience	Е	N		Е		
9.1 718000 Unrealized Gains	9.1	717200	Losses on Changes in Long-Term Assumptions -			CF/DF/EC/EG/EM/EP/ER/ES/E			
Part			From Experience	Е	N	T/GA/TR/UG/US/UT	Е		
9.1 718100 Unrealized Gain - Exchange Stabilization Fund E N EP E 9.1 719000 Other Gains E F/N T/GA/TR/UG/US/UT E 9.1 719100 Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges E N EP E 9.1 721000 Closses on Disposition of Assets - Other E N T/GA/TR/UG/US/UT E 9.1 721100 Losses on Disposition of Investments E F/N T/GA/TR/UG/US/UT E 9.1 721200 Losses on Disposition of Borrowings E F/N T/GA/TR/UG/US/UT E 9.1 721200 Losses on Disposition of Borrowings E F/Z T/GA/TR/UG/US/UT E 9.1 727100 Gains on Changes in Long-Term Assumptions E N T/GA/TR/UG/US/UT E 9.1 727200 Losses on Changes in Long-Term Assumptions E N T/GA/TR/UG/US/UT E 9.1 728000 Unrealized Losses E F/N T/GA/TR/UG/US/UT E 9.1 728100 Unrealized Losses - Exchange Stabilization Fund E N EP E 9.1 729000 Other Losses T/GA/TR/UG/US/UT E E F/N T/GA/TR/UG/US/UT E 9.1 729000 Other Losses T/GA/TR/UG/US/UT E E F/N T/GA/TR/UG/US/UT E 9.1 729000 Other Losses T/GA/TR/UG/US/UT E E F/N T/GA/TR/UG/US/UT E 9.1 729000 Other Losses T/GA/TR/UG/US/UT E E F/N T/GA/TR/UG/US/UT E 9.1 729000 Other Losses T/GA/TR/UG/US/UT E E F/N T/GA/TR/UG/US/UT E 9.1 729000 Other Losses T/GA/TR/UG/US/UT E E F/N E E F/N E E F/N T/GA/TR/UG/US/UT E E F/N T/GA/TR/UG/US/UT E E F/N T/GA/TR/UG/US/UT E E T/GA/TR/UG/US/UT E T/GA/TR/UG/US/UT E T/GA/TR/UG/US/UT E T/GA/TR/UG/US/UT E T/GA/TR/UG/US/UT E T/GA/TR/UG/US/UT E T/GA/TR/	9.1	718000	Unrealized Gains			CF/DF/EC/EG/EM/EP/ER/ES/E			
9.1 71900 Other Gains				Е	F/N	T/GA/MR/TR/UG/US/UT			
Signature Figure Figure	9.1	718100	Unrealized Gain - Exchange Stabilization Fund	Е	N	EP	Е		
9.1 719100 Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges E N EP E 9.1 721000 Losses on Disposition of Assets - Other E N T/GA/TR/UG/US/UT E 9.1 721100 Losses on Disposition of Investments E F/NZ T/GA/TR/UG/US/UT E 9.1 721100 Losses on Disposition of Borrowings E F/NZ T/GA/TR/UG/US/UT E 9.1 721200 Losses on Disposition of Borrowings E F/Z T/GA/TR/UG/US/UT E 9.1 727100 Gains on Changes in Long-Term Assumptions E N T/GA/TR/UG/US/UT E 9.1 727200 Losses on Changes in Long-Term Assumptions E N T/GA/TR/UG/US/UT E 9.1 728000 Unrealized Losses E N T/GA/TR/UG/US/UT E 9.1 728000 Unrealized Losses E F/N T/GA/TR/UG/US/UT E 9.1 728100 Unrealized Losses - Exchange Stabilization Fund E N EP E 9.1 72900 Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges E N T/GA/TR/UG/US/UT E 9.1 72900 Other Losses from Impairment of Assets E N T/GA/TR/UG/US/UT E 9.1 72900 Other Losses from Impairment of Assets E N T/GA/TR/UG/US/UT E 9.1 72900 Extraordinary Items E N T/GA/TR/UG/US/UT E 9.1 73000 Extraordinary Items E N T/GA/TR/UG/US/UT E	9.1	719000	Other Gains			CF/DF/EC/EG/EM/EP/ER/ES/E			
SDR) Interest and Charges				Е	F/N	T/GA/TR/UG/US/UT	Е		
9.1 72100	9.1	719100	Other Gains for Accrued Special Drawing Right						
E			(SDR) Interest and Charges	Е	N	EP	Е		
Section Figure	9.1	721000	Losses on Disposition of Assets - Other			CF/DF/EC/EG/EM/EP/ER/ES/E			
E F/N/Z T/GA/TR/UG/US/UT E			•	Е	N	T/GA/TR/UG/US/UT	Е		
E F/N/Z T/GA/TR/UG/US/UT E	9.1	721100	Losses on Disposition of Investments			CF/DF/EC/EG/EM/EP/ER/ES/E			
E F/Z T/GA/TR/UG/US/UT E			•	Е	F/N/Z	T/GA/TR/UG/US/UT	Е		
CF/DF/EC/EG/EM/EP/ER/ES/E F/Z T/GA/TR/UG/US/UT E	9.1	721200	Losses on Disposition of Borrowings			CF/DF/EC/EG/EM/EP/ER/ES/E			
E N T/GA/TR/UG/US/UT E				Е	F/Z	T/GA/TR/UG/US/UT	Е		
9.1 727200 Losses on Changes in Long-Term Assumptions E N CF/DF/EC/EG/EM/EP/ER/ES/E E 9.1 728000 Unrealized Losses E F/N T/GA/TR/UG/US/UT E 9.1 728100 Unrealized Losses - Exchange Stabilization Fund E N EP E 9.1 729000 Other Losses E F/N/Z T/GA/TR/UG/US/UT E 9.1 729100 Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges E N EP E 9.1 729200 Other Losses from Impairment of Assets E N EP E 9.1 730000 Extraordinary Items E N T/GA/TR/UG/US/UT E	9.1	727100	Gains on Changes in Long-Term Assumptions			CF/DF/EC/EG/EM/EP/ER/ES/E			
E N T/GA/TR/UG/US/UT E				Е	N	T/GA/TR/UG/US/UT	Е		
9.1 728000 Unrealized Losses E F/N CF/DF/EC/EG/EM/EP/ER/ES/E T/GA/MR/TR/UG/US/UT E 9.1 728100 Unrealized Losses - Exchange Stabilization Fund E N EP E 9.1 729000 Other Losses CF/DF/EC/EG/EM/EP/ER/ES/E E F/N/Z T/GA/TR/UG/US/UT E 9.1 729100 Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges E N EP E 9.1 729200 Other Losses from Impairment of Assets CF/DF/EC/EG/EM/EP/ER/ES/E E N T/GA/TR/UG/US/UT E 9.1 730000 Extraordinary Items CF/DF/EC/EG/EM/EP/ER/ES/E CF/DF/EC/EG/EM/EP/ER/ES/E E N T/GA/TR/UG/US/UT E 9.1 730000 Extraordinary Items CF/DF/EC/EG/EM/EP/ER/ES/E E N T/GA/TR/UG/US/UT E 9.1 T/GA/TR/UG/US/UT E T/GA/TR/UG/US/UT E T/GA/TR/UG/US/UT E 9.1 T/GA/TR/UG/US/UT E T/GA/TR/UG/US/UT T/G	9.1	727200	Losses on Changes in Long-Term Assumptions			CF/DF/EC/EG/EM/EP/ER/ES/E			
E F/N T/GA/MR/TR/UG/US/UT E 9.1 728100 Unrealized Losses - Exchange Stabilization Fund E N EP 9.1 729000 Other Losses CF/DF/EC/EG/EM/EP/ER/ES/E 9.1 729100 Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges E N EP 9.1 729200 Other Losses from Impairment of Assets E N EP 9.1 730000 Extraordinary Items E N T/GA/TR/UG/US/UT E 9.1 730000 Extraordinary Items E N T/GA/TR/UG/US/UT E				Е	N		Е		
9.1 728100 Unrealized Losses - Exchange Stabilization Fund E N EP E 9.1 729000 Other Losses E F/N/Z T/GA/TR/UG/US/UT E 9.1 729100 Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges E N EP E 9.1 729200 Other Losses from Impairment of Assets E N CF/DF/EC/EG/EM/EP/ER/ES/E T/GA/TR/UG/US/UT E 9.1 730000 Extraordinary Items CF/DF/EC/EG/EM/EP/ER/ES/E T/GA/TR/UG/US/UT E	9.1	728000	Unrealized Losses			CF/DF/EC/EG/EM/EP/ER/ES/E			
E N EP E E				Е	F/N	T/GA/MR/TR/UG/US/UT	Е		
E N EP E E	9.1	728100	Unrealized Losses - Exchange Stabilization Fund						
E F/N/Z T/GA/TR/UG/US/UT E				Е	N	EP	Е		
9.1 729100 Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges E N EP E 9.1 729200 Other Losses from Impairment of Assets CF/DF/EC/EG/EM/EP/ER/ES/E E N T/GA/TR/UG/US/UT E 9.1 730000 Extraordinary Items CCF/DF/EC/EG/EM/EP/ER/ES/E E N T/GA/TR/UG/US/UT E	9.1	729000	Other Losses			CF/DF/EC/EG/EM/EP/ER/ES/E			
SDR) Interest and Charges				Е	F/N/Z	T/GA/TR/UG/US/UT	Е		
9.1 729200 Other Losses from Impairment of Assets E N CF/DF/EC/EG/EM/EP/ER/ES/E T/GA/TR/UG/US/UT E 9.1 730000 Extraordinary Items E N T/GA/TR/UG/US/UT E T/GA/TR/UG/US/UT E	9.1	729100	Other Losses for Accrued Special Drawing Right						
9.1 729200 Other Losses from Impairment of Assets E N CF/DF/EC/EG/EM/EP/ER/ES/E E 9.1 730000 Extraordinary Items E N T/GA/TR/UG/US/UT E 9.1 T/GA/TR/UG/US/UT E E N T/GA/TR/UG/US/UT E			(SDR) Interest and Charges	Е	N	EP	Е		
9.1 730000 Extraordinary Items E N CF/DF/EC/EG/EM/EP/ER/ES/E E N T/GA/TR/UG/US/UT E	9.1	729200				CF/DF/EC/EG/EM/EP/ER/ES/E			
E N T/GA/TR/UG/US/UT E			,	Е	N	T/GA/TR/UG/US/UT	Е		
E N T/GA/TR/UG/US/UT E	9.1	730000	Extraordinary Items			CF/DF/EC/EG/EM/EP/ER/ES/E			
			1	Е	N	T/GA/TR/UG/US/UT	Е		
7.1 1/40000 1 1101-1 CHOU AUJUSUHCHIS DUC 10 COHECHOHS OF	9.1	740000	Prior-Period Adjustments Due to Corrections of			CF/DF/EC/EG/EM/EP/ER/ES/E			
Errors E N/Z T/GA/TR/UG/US/UT E			-	Е	N/Z	T/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.
9.1		Prior-Period Adjustments Due to Changes in	_		CF/DF/EC/EG/EM/EP/ER/ES/E			
		Accounting Principles	Е	N/Z	T/GA/TR/UG/US/UT	Е		
9.1	740500	Prior Period Adjustments Due to Corrections of			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Errors -Years Preceding the Prior Year	Е	N/Z	T/GA/TR/UG/US/UT	Е		
9.1	750000	Distribution of Income - Dividend			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	Е		
9.1	760000	Changes in Actuarial Liability			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	Е		
9.2	Net Posi	tion - Funds Other Than Those From						
	Dedicate	ed Collections						
9.2	310000	Unexpended Appropriations - Cumulative	В		EC/EG/EM/EP/ER/ES/ET	U		
9.2	310100	Unexpended Appropriations - Appropriations						
		Received	E	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2	310200	Unexpended Appropriations - Transfers-In	Е	F	EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2		Unexpended Appropriations - Transfers-Out	Е	F	EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2	310500	Unexpended Appropriations - Prior Period						
		Adjustments Due to Corrections of Errors -						
		Years Preceding the Prior Year	E	Z	EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2	310600	Unexpended Appropriations - Adjustments	Е	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2	310700	Unexpended Appropriations - Used	Е	G	EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2	310800	Unexpended Appropriations - Prior-Period						
		Adjustments Due to Corrections of Errors	E	Z	EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2	310900	Unexpended Appropriations - Prior-Period						
		Adjustments Due to Changes in Accounting						
		Principles	E	Z	EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2		Appropriations Outstanding - Cumulative	В		GA	U		
9.2	320100	Appropriations Outstanding - Warrants Issued						
			Е	F	GA	U		
9.2	320600	Appropriations Outstanding - Adjustments	Е	F	GA	U		
9.2	331000	Cumulative Results of Operations			CF/DF/EC/EG/EM/EP/ER/ES/E			
_			В		T/GA/TR/UG/US/UT	U		
9.2	510000	Revenue From Goods Sold			CF/DF/EC/EG/EM/EP/ER/ES/E			
_			Е	F/N	T/GA/TR/UG/US/UT	U		
9.2	510900	Contra Revenue for Goods Sold			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/N	T/GA/TR/UG/US/UT	U		

Line	USSGL							
No.		USSGL Account Title	Begin/End	Fed/NonFed		Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	520000	Revenue From Services Provided			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/N	T/GA/TR/UG/US/UT	U		
9.2	520900	Contra Revenue for Services Provided			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/N	T/GA/TR/UG/US/UT	U		
9.2	531000	Interest Revenue - Other			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/N	T/GA/MR/TR/UG/US/UT	U		
9.2	531100	Interest Revenue - Investments			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/N/Z	T/GA/TR/UG/US/UT	U		
9.2	531200	Interest Revenue - Loans Receivable/Uninvested			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Funds	Е	F/N	T/GA/TR/UG/US/UT	U		
9.2	531300	Interest Revenue - Subsidy Amortization			CF/DF/EC/EG/EM/EP/ER/ES/E			
		·	Е	N	T/GA/TR/UG/US/UT	U		
9.2	531400	Dividend Income Accounted for Under the			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Provisions of the Federal Credit Reform Act	Е	N	T/GA/TR/UG/US/UT	U		
9.2	531500	Contra Revenue for Dividend Income Accounted						
		for Under the Provisions of the Federal Credit			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Reform Act	Е	N	T/GA/TR/UG/US/UT	U		
9.2	531700	Contra Revenue for Interest Revenue - Loans			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Receivable	Е	F/N	T/GA/TR/UG/US/UT	U		
9.2	531800	Contra Revenue for Interest Revenue -			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Investments	Е	F/N	T/GA/TR/UG/US/UT	U		
9.2	531900	Contra Revenue for Interest Revenue - Other			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/N	T/GA/TR/UG/US/UT	U		
9.2	532000	Penalties and Fines Revenue			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/G/N	T/GA/TR/UG/US/UT	U		
9.2	532400	Contra Revenue for Penalties and Fines			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/G/N	T/GA/TR/UG/US/UT	U		
9.2	532500	Administrative Fees Revenue			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/N	T/GA/TR/UG/US/UT	U		
9.2	532900	Contra Revenue for Administrative Fees			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/N	T/GA/TR/UG/US/UT	U		
9.2	540000	Funded Benefit Program Revenue			CF/DF/EC/EG/EM/EP/ER/ES/E			
		_	Е	F/N	T/GA/TR/UG/US/UT	U		
9.2	540500	Unfunded FECA Benefit Revenue	Е	F/N	EG	U		
9.2		Contra Revenue for Unfunded FECA Benefit						
		Revenue	Е	F/N	EG	U		

Line	USSGL							
No.		USSGL Account Title	Begin/End	Fed/NonFed		Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	540900	Contra Revenue for Funded Benefit Program			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Revenue	E	F/N	T/GA/TR/UG/US/UT	U		
9.2	550000	Insurance and Guarantee Premium Revenue			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	U		
9.2	550900	Contra Revenue for Insurance and Guarantee			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Premium Revenue	E	N	T/GA/TR/UG/US/UT	U		
9.2	560000	Donated Revenue - Financial Resources			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	U		
9.2	560900	Contra Revenue for Donations - Financial			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Resources	E	N	T/GA/TR/UG/US/UT	U		
9.2	561000	Donated Revenue - Nonfinancial Resources			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	U		
9.2	561900	Contra Donated Revenue - Nonfinancial			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Resources	Е	N	T/GA/TR/UG/US/UT	U		
9.2	564000	Forfeiture Revenue - Cash and Cash Equivalents			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	U		
9.2	564900	Contra Forfeiture Revenue - Cash and Cash			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Equivalents	Е	N	T/GA/TR/UG/US/UT	U		
9.2	565000	Forfeiture Revenue - Forfeitures of Property			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	U		
9.2	565900	Contra Forfeiture Revenue - Forfeitures of			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Property	E	N	T/GA/TR/UG/US/UT	U		
9.2	570000	Expended Appropriations			CF/EC/EG/EM/EP/ER/ES/ET/TR			
			E	G	/UG/US/UT	U		
9.2	570500	Expended Appropriations - Prior Period						
		Adjustments Due to Corrections of Errors -			CF/EC/EG/EM/EP/ER/ES/ET/TR			
		Years Preceding the Prior Year	E	Z	/UG/US/UT	U		
9.2	570800	Expended Appropriations - Prior-Period			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Adjustments Due to Corrections of Errors	E	Z	T/TR/UG/US/UT	U		
9.2	570900	Expended Appropriations - Prior-Period						
		Adjustments Due to Changes in Accounting			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Principles	E	Z	T/TR/UG/US/UT	U		
9.2	571000	Transfer in of Agency Unavailable Custodial and						
		Non-Entity Collections	Е	F	GA	U		
9.2	571200	Accrual of Agency Amount To Be Collected -						
		Custodial and Non-Entity	Е	F	GA	U		

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed		Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	572000	Financing Sources Transferred In Without			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Reimbursement	E	F	T/GA/TR/UG/US/UT	U		
9.2	573000	Financing Sources Transferred Out Without			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Reimbursement	E	F	T/GA/TR/UG/US/UT	U		
9.2	574000	Appropriated Dedicated Collections Transferred			CF/DF/EC/EG/EM/EP/ER/ES/E			
		In	E	F	T/GA/TR/UG/US/UT	U		
9.2	574500	Appropriated Dedicated Collections Transferred			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Out	E	F	T/GA/TR/UG/US/UT	U		
9.2	575000	Expenditure Financing Sources - Transfers-In			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	F	T/GA/TR/UG/US/UT	U		
9.2	575500	Nonexpenditure Financing Sources - Transfers-			CF/DF/EC/EG/EM/EP/ER/ES/E			
		In - Other	E	F	T/GA/TR/UG/US/UT	U		
9.2	575600	Nonexpenditure Financing Sources - Transfers-			CF/DF/EC/EG/EM/EP/ER/ES/E			
		In - Capital Transfers	Е	F	T/GA/TR/UG/US/UT	U		
9.2	576000	Expenditure Financing Sources - Transfers-Out			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	F	T/GA/TR/UG/US/UT	U		
9.2	576500	Nonexpenditure Financing Sources - Transfers-			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Out - Other	E	F	T/GA/TR/UG/US/UT	U		
9.2	576600	Nonexpenditure Financing Sources - Transfers-			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Out - Capital Transfers	E	F	T/GA/TR/UG/US/UT	U		
9.2	577500	Nonbudgetary Financing Sources Transferred In			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	F	T/GA/MR/TR/UG/US/UT	U		
9.2	577600	Nonbudgetary Financing Sources Transferred			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Out	E	F	T/GA/TR/UG/US/UT	U		
9.2	578000	Imputed Financing Sources			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	F	T/GA/TR/UG/US/UT	U		
9.2	579000	Other Financing Sources			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	G/Z	T/GA/MR/TR/UG/US/UT	U		
9.2	579100	Adjustment to Financing Sources - Downward			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Reestimate or Negative Subsidy	Е	G/Z	T/GA/TR/UG/US/UT	U		
9.2	579200	Financing Sources To Be Transferred Out -			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Contingent Liability	Е	F	T/GA/TR/UG/US/UT	U		
9.2	579500	Seigniorage			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	U		
9.2	580000	Tax Revenue Collected - Not Otherwise			CF/DF/EC/EG/EM/EP/ER/ES/E			
l		Classified	Е	G/N	T/GA/TR/UG/US/UT	U		

Line	USSGL							
No.		USSGL Account Title	Begin/End	Fed/NonFed		Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	580100	Tax Revenue Collected - Individual			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	U		
9.2	580200	Tax Revenue Collected - Corporate			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	U		
9.2	580300	Tax Revenue Collected - Unemployment			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	G/N	T/GA/TR/UG/US/UT	U		
9.2	580400	Tax Revenue Collected - Excise			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	U		
9.2	580500	Tax Revenue Collected - Estate and Gift			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	U		
9.2	580600	Tax Revenue Collected - Customs			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	U		
9.2	582000	Tax Revenue Accrual Adjustment - Not			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Otherwise Classified	Е	G/N	T/GA/TR/UG/US/UT	U		
9.2	582100	Tax Revenue Accrual Adjustment - Individual			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	U		
9.2	582200	Tax Revenue Accrual Adjustment - Corporate			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	U		
9.2	582300	Tax Revenue Accrual Adjustment -			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Unemployment	Е	G/N	T/GA/TR/UG/US/UT	U		
9.2	582400	Tax Revenue Accrual Adjustment - Excise			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	U		
9.2	582500	Tax Revenue Accrual Adjustment - Estate and			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Gift	E	G/N	T/GA/TR/UG/US/UT	U		
9.2	582600	Tax Revenue Accrual Adjustment - Customs			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	U		
9.2	583000	Contra Revenue for Taxes - Not Otherwise			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Classified	Е	G/N	T/GA/TR/UG/US/UT	U		
9.2	583100	Contra Revenue for Taxes - Individual			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	G/N	T/GA/TR/UG/US/UT	U		
9.2	583200	Contra Revenue for Taxes - Corporate			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	U		
9.2	583300	Contra Revenue for Taxes - Unemployment			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	U		
9.2	583400	Contra Revenue for Taxes - Excise			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	U		

Line	USSGL							
No.		USSGL Account Title	Begin/End	Fed/NonFed		Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	583500	Contra Revenue for Taxes - Estate and Gift			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	G/N	T/GA/TR/UG/US/UT	U		
9.2	583600	Contra Revenue for Taxes - Customs			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	U		
9.2	589000	Tax Revenue Refunds - Not Otherwise Classified			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	U		
9.2	589100	Tax Revenue Refunds - Individual			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	U		
9.2	589200	Tax Revenue Refunds - Corporate			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	G/N	T/GA/TR/UG/US/UT	U		
9.2	589300	Tax Revenue Refunds - Unemployment			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	G/N	T/GA/TR/UG/US/UT	U		
9.2	589400	Tax Revenue Refunds - Excise			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	G/N	T/GA/TR/UG/US/UT	U		
9.2	589500	Tax Revenue Refunds - Estate and Gift			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	G/N	T/GA/TR/UG/US/UT	U		
9.2	589600	Tax Revenue Refunds - Customs			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	U		
9.2	590000	Other Revenue			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	F/G/N/Z	T/GA/MR/TR/UG/US/UT	U		
9.2	590900	Contra Revenue for Other Revenue			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/G/N	T/GA/TR/UG/US/UT	U		
9.2	591900	Revenue and Other Financing Sources -			EC/EG/EM/EP/ER/ES/ET/TR/U			
		Cancellations	E	G	S/UT	U		
9.2	592100	Valuation Change in Investments - Exchange						
		Stabilization Fund	Е	N	ER	U		
9.2	592200	Valuation Change in Investments for Federal						
		Government Sponsored Enterprise	Е	N	UG	U		
9.2	592300	Valuation Change in Investments - Beneficial						
		Interest in Trust	E	N	UG	U		
9.2	599000	Collections for Others - Statement of Custodial			CF/DF/EC/EG/EM/EP/ER/ES/E			
L		Activity	E	G/N/Z	T/GA/MR/TR/UG/US/UT	U		
9.2	599100	Accrued Collections for Others - Statement of			CF/DF/EC/EG/EM/EP/ER/ES/E		_	
		Custodial Activity	E	G/N/Z	T/GA/TR/UG/US/UT	U		
9.2	599300	Offset to Non-Entity Collections - Statement of			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Changes in Net Position	Е	G	T/GA/TR/UG/US/UT	U		

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed		Reporting Type Code	Recip. Cat.	Addl. Info.
9.2		Offset to Non-Entity Accrued Collections -			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Statement of Changes in Net Position	E	G	T/GA/TR/UG/US/UT	U		
9.2	599700	Financing Sources Transferred In From			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Custodial Statement Collections	Е	F	T/GA/TR/UG/US/UT	U		
9.2	599800	Custodial Collections Transferred Out to a						
		Treasury Account Symbol Other Than the			CF/DF/EC/EG/EM/EP/ER/ES/E			
		General Fund of the Treasury	E	F	T/GA/TR/UG/US/UT	U		
9.2	610000	Operating Expenses/Program Costs			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	F/N	T/GA/TR/UG/US/UT	U		
9.2	619000	Contra Bad Debt Expense - Incurred for Others			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	F/N	T/GA/TR/UG/US/UT	U		
9.2	619900	Adjustment to Subsidy Expense			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	U		
9.2	631000	Interest Expenses on Borrowing From the						
		Bureau of the Fiscal Service and/or the Federal			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Financing Bank	E	F	T/GA/TR/UG/US/UT	U		
9.2	632000	Interest Expenses on Securities			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	F/N	T/GA/TR/UG/US/UT	U		
9.2	633000	Other Interest Expenses			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	F/G/N	T/GA/TR/UG/US/UT	U		
9.2	634000	Interest Expense Accrued on the Liability for			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Loan Guarantees	E	N	T/GA/TR/UG/US/UT	U		
9.2	640000	Benefit Expense			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/N/Z	T/GA/TR/UG/US/UT	U		
9.2	650000	Cost of Goods Sold			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	U		
9.2	660000	Applied Overhead			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	U		
9.2	661000	Cost Capitalization Offset			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	U		
9.2	671000	Depreciation, Amortization, and Depletion			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	U		
9.2	672000	Bad Debt Expense			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/N	T/GA/TR/UG/US/UT	U		
9.2	673000	Imputed Costs			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	F	T/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.
9.2	679000	Other Expenses Not Requiring Budgetary			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Resources	Е	F/N	T/GA/TR/UG/US/UT	U		
9.2	680000	Future Funded Expenses			CF/DF/EC/EG/EM/EP/ER/ES/E			
		-	Е	F/N/Z	T/GA/TR/UG/US/UT	U		
9.2	685000	Employer Contributions to Employee Benefit						
		Programs Not Requiring Current-Year Budget			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Authority (Unobligated)	Е	F	T/GA/TR/UG/US/UT	U		
9.2	690000	Nonproduction Costs			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	F/N/Z	T/GA/TR/UG/US/UT	U		
9.2	711000	Gains on Disposition of Assets - Other			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	U		
9.2	711100	Gains on Disposition of Investments			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	F/N/Z	T/GA/TR/UG/US/UT	U		
9.2	711200	Gains on Disposition of Borrowings			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	F	T/GA/TR/UG/US/UT	U		
9.2	717100	Gains on Changes in Long-Term Assumptions -			CF/DF/EC/EG/EM/EP/ER/ES/E			
		From Experience	E	N	T/GA/TR/UG/US/UT	U		
9.2	717200	Losses on Changes in Long-Term Assumptions -			CF/DF/EC/EG/EM/EP/ER/ES/E			
		From Experience	Е	N	T/GA/TR/UG/US/UT	U		
9.2	718000	Unrealized Gains			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	F/N	T/GA/MR/TR/UG/US/UT	U		
9.2	719000	Other Gains			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	F/N	T/GA/TR/UG/US/UT	U		
9.2	721000	Losses on Disposition of Assets - Other			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	U		
9.2	721100	Losses on Disposition of Investments			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	F/N/Z	T/GA/TR/UG/US/UT	U		
9.2	721200	Losses on Disposition of Borrowings			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/Z	T/GA/TR/UG/US/UT	U		
9.2	727100	Gains on Changes in Long-Term Assumptions			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	U		
9.2	727200	Losses on Changes in Long-Term Assumptions			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	U		
9.2	728000	Unrealized Losses			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/N	T/GA/MR/TR/UG/US/UT	U		
9.2	729000	Other Losses			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	F/N/Z	T/GA/TR/UG/US/UT	U		

USSGL Crosswalk - Reclassified Balance Sheet

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	729200	Other Losses from Impairment of Assets			CF/DF/EC/EG/EM/EP/ER/ES/E			
			E	N	T/GA/TR/UG/US/UT	U		
9.2	730000	Extraordinary Items			CF/DF/EC/EG/EM/EP/ER/ES/E			
		·	E	N	T/GA/TR/UG/US/UT	U		
9.2	740000	Prior-Period Adjustments Due to Corrections of			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Errors	Е	N/Z	T/GA/TR/UG/US/UT	U		
9.2	740100	Prior-Period Adjustments Due to Changes in			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Accounting Principles	Е	N/Z	T/GA/TR/UG/US/UT	U		
9.2	740500	Prior Period Adjustments Due to Corrections of			CF/DF/EC/EG/EM/EP/ER/ES/E			
		Errors -Years Preceding the Prior Year	E	N/Z	T/GA/TR/UG/US/UT	U		
9.2	750000	Distribution of Income - Dividend			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	G/N	T/GA/TR/UG/US/UT	U		
9.2	760000	Changes in Actuarial Liability			CF/DF/EC/EG/EM/EP/ER/ES/E			
			Е	N	T/GA/TR/UG/US/UT	U		
9.2	771000	Trust Fund Warrant Journal Vouchers Issued Net						
		of Adjustments	Е	F	GA	U		
10	Total No	et Position						
	This line	e is calculated. Equals sum of lines 9.1 and 9.2.					ı.	
11	Total Li	abilities and Net Position						
	This line	e is calculated. Equals sum of lines 8 and 10.	1	T		1	1	ı

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. Related to Government Account Series securities purchased using deposit funds.
- 3. FASAB recognizes amounts returned to Puerto Rico and the Virgin Islands as nonFederal custodial liabilities as referenced in SFFAS No. 7, paragraph 289.
- 4. Does not include derivative assets.
- 5. Related to investments in derivative assets.
- 6. Includes non-derivative liabilities.
- 7. Related to derivative liabilities.
- 8. Exclude General Fund (Trading Partner code 9900) activity in this account.
- 9. Report only General Fund (Trading Partner code 9900) activity associated with this account. With the implementation of GTAS (http://fms.treas.gov/gtas/index.html), there will be a new Federal/NonFederal attribute domain value "G" for the General Fund.

USSGL Crosswalk - Reclassified Statement of Net Cost

Line	USSGL	YIGGGY A ATTU	D	E 107 E -	T 10.	D • ~ ·	
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Recip. Cat.	Addl. Info
1	Gross costs		1	I		ı	ı
2	Non-Federal G	Sans Cost					
2	610000	-	Б	l N	I	I	I
	_	Operating Expenses/Program Costs	Е	N			
2	619000	Contra Bad Debt Expense - Incurred for Others	Е	N			
2	619900	Adjustment to Subsidy Expense	Е	N			
2	633000	Other Interest Expenses	E	N			
2	633800	Remuneration Interest	Е	N			
2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	Е	N			
2	640000	Benefit Expense	Е	N			
2	650000	Cost of Goods Sold	E	N			
2	660000	Applied Overhead	E	N			
2	661000	Cost Capitalization Offset	E	N			
2	671000	Depreciation, Amortization, and Depletion	Е	N			
2	672000	Bad Debt Expense	Е	N			
2	679000	Other Expenses Not Requiring Budgetary Resources	Е	N			
2	680000	Future Funded Expenses	Е	N			
2	690000	Nonproduction Costs	Е	N			
2	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	X		
2	Z1Z200	Losses on Changes in Long-Term Assumptions - From					
2	717200	Experience	Е	N	X		
2	721000	Losses on Disposition of Assets - Other	Е	N	X		
2	721100	Losses on Disposition of Investments	Е	N	X		
2	728000	Unrealized Losses	Е	N	X		
2	728100	Unrealized Losses - Exchange Stabilization Fund	E	N	X		
2	729000	Other Losses	Е	N	X		
2	729100	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	Е	N	X		
2	730000	Extraordinary Items	Е	N	X		
2	750000	Distribution of Income - Dividend	Е	N	X		
2	760000	Changes in Actuarial Liability	Е	N			

USSGL Crosswalk - Reclassified Statement of Net Cost

3	Interest on D	ebt Held by the Public					
3	632000	Interest Expenses on Securities	Е	N			
4	Gains/Losses	from Changes in Actuarial Assumptions					
4	727100	Gains on Changes in Long-Term Assumptions	E	N	X		
4	727200	Losses on Changes in Long-Term Assumptions	E	N	X		
5		E Partial Impairment Loss					
5	729200	Other Losses from Impairment of Assets	Е	N	X		
6	Total Non-Fo	ederal Gross Cost		1			1
	This line is the	ne sum of lines 2 through 5.				1	
7	Federal Gro	ss Cost		T		1	1
7.1	 Renefit Prog	ram Costs (RC 26) /2				26	
7.1	640000	Benefit Expense	Е	F			
,,,	0.0000	Botton Emperior		-			
		Employer Contributions to Employee Benefit Programs Not					
7.1	685000	Requiring Current-Year Budget Authority (Unobligated)	E	F			
7.2	Imputed Cos	ts (RC 25) /2				25	
7.2	673000	Imputed Costs	Е	F			
7.3	Buy/Sell Cos				T	24	
7.3	610000	Operating Expenses/Program Costs	Е	F			
7.3	619000	Contra Bad Debt Expense - Incurred for Others	Е	F			1
7.3	672000	Bad Debt Expense	Е	F			+
7.3	679000	Other Expenses Not Requiring Budgetary Resources	Е	F			
	680000	Future Funded Expenses	E	F			
7.3					1		
7.3	690000	Nonproduction Costs	Е	F			
7.3 7.3 7.4		Nonproduction Costs rities Interest Expense (RC 03) /2	Е	F	l	03	

USSGL Crosswalk - Reclassified Statement of Net Cost

7.5	Borrowing a	nd Other Interest Expense (RC05) /2				05	
		Interest Expenses on Borrowing From the Bureau of the					
7.5	631000	Fiscal Service and/or the Federal Financing Bank	Е	F			
7.5	633000	Other Interest Expenses	Е	F			
7.6	Borrowing L	osses (RC 06) /2				06	
7.6	721200	Losses on Disposition of Borrowings	Е	F	X		3
7.6	729000	Other Losses	Е	F	X		
7.7	Other Evnen	ses (without reciprocals) (RC 29)				29	
7.7	633000	Other Interest Expenses	Е	G			
7.7	640000	Benefit Expense	E	Z			
7.7	680000	Future Funded Expenses	E	Z			
7.7	690000	Nonproduction Costs	E	Z			
7.7	721100	Losses on Disposition of Investments	E	Z	X		
7.7	750000	Distribution of Income - Dividend	Е	G	X		
8	Total Federa	ll Gross Cost				_	_
	This line is 4						
	I ms mie is u	ne sum of lines 7.1 through 7.7.	1				
9	Department	Total Gross Cost		1			
	This line is the	ne sum of lines 6 and 8.	1				
10	<u> </u>						
10	Earned Reve	enue					
11	Non-Federal	Earned Revenue	<u> </u>	1			
11	510000	Revenue From Goods Sold	Е	N	X		
11	510900	Contra Revenue for Goods Sold	Е	N	X		
11	520000	Revenue From Services Provided	Е	N	X		
11	520900	Contra Revenue for Services Provided	Е	N	X		
11	531000	Interest Revenue - Other	Е	N	X		

USSGL Crosswalk - Reclassified Statement of Net Cost

1.1	521200	The second secon	Б	N	v	
11	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	N	X	
11	531300	Interest Revenue - Subsidy Amortization	Е	N	X	
11	521400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X	
11	531400	Federal Credit Reform Act	Е	N	Λ	+
		Contra Revenue for Dividend Income Accounted for Under				
11	531500	the Provisions of the Federal Credit Reform Act	E	N	X	
	221200	and the visions of the fleature crount reasons have		- 1,		+
11	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	N	X	
11	531800	Contra Revenue for Interest Revenue - Investments	Е	N	X	
11	531900	Contra Revenue for Interest Revenue - Other	Е	N	X	
11	532500	Administrative Fees Revenue	E	N	X	
11	532900	Contra Revenue for Administrative Fees	E	N	X	
11	540000	Funded Benefit Program Revenue	Е	N	X	
11	540500	Unfunded FECA Benefit Revenue	Е	N	X	
11	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	N	X	
11	540900	Contra Revenue for Funded Benefit Program Revenue	E	N	X	
11	550000	Insurance and Guarantee Premium Revenue	E	N	X	
		Contra Revenue for Insurance and Guarantee Premium				
11	550900	Revenue	Е	N	X	
11	590000	Other Revenue	E	N	X	
11	590900	Contra Revenue for Other Revenue	E	N	X	
		Valuation Change in Investments - Exchange Stabilization				
11	592100	Fund	Е	N	X	
		Valuation Change in Investments for Federal Government	-		**	
11	592200	Sponsored Enterprise	Е	N	X	
11	599000	Collections for Others - Statement of Custodial Activity	E	N	X	
	377000	Accrued Collections for Others - Statement of Custodial	L	11	Λ	
11	599100	Activity	Е	N	X	
11	711000	Gains on Disposition of Assets - Other	E	N	X	
11	711100	Gains on Disposition of Investments	E	N	X	
11	718000	Unrealized Gains	E	N	X	
11	718100	Unrealized Gain - Exchange Stabilization Fund	E	N	X	

USSGL Crosswalk - Reclassified Statement of Net Cost

11	719000	Other Gains	Е	N	X		
11	719100	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	Е	N	Х		
12	Federal Earı	ned Revenue					
12.1		ram Revenue (RC 26) /2				26	
12.1	540000	Funded Benefit Program Revenue	Е	F	X		
12.1	540500	Unfunded FECA Benefit Revenue	Е	F	X		
12.1	540600	Contra Revenue for Unfunded FECA Benefit Revenue	Е	F	X		
12.1	540900	Contra Revenue for Funded Benefit Program Revenue	Е	F	X		
12.2	Buy/Sell Rev	renue (RC 24) /2				24	
12.2	510000	Revenue From Goods Sold	Е	F	X		
12.2	510900	Contra Revenue for Goods Sold	Е	F	X		
12.2	520000	Revenue From Services Provided	Е	F	X		
12.2	520900	Contra Revenue for Services Provided	Е	F	X		
12.2	532500	Administrative Fees Revenue	Е	F	X		
12.2	532900	Contra Revenue for Administrative Fees	Е	F	X		
12.2	590000	Other Revenue	Е	F	X		
12.2	590900	Contra Revenue for Other Revenue	Е	F	X		
12.3	(Exchange) (03	1
12.3	531100	Interest Revenue - Investments	E	F	X		
12.3	531800	Contra Revenue for Interest Revenue - Investments	Е	F	X		
12.3	711100	Gains on Disposition of Investments	Е	F	X		
12.3	718000	Unrealized Gains	Е	F	X		
12.3	721100	Losses on Disposition of Investments	Е	F	X		
12.3	728000	Unrealized Losses	Е	F	X		
12.4	Borrowing a	nd Other Interest Revenue (RC 05) /2				05	
12.4	531000	Interest Revenue - Other	Е	F	X		

USSGL Crosswalk - Reclassified Statement of Net Cost

12.4	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F	X		3
12.4	531700	Contra Revenue for Interest Revenue - Loans Receivable	Е	F	X		
12.4	531900	Contra Revenue for Interest Revenue - Other	Е	F	X		
12.5	Rorrowing (Gains (RC 06) /2				06	
12.5	711200	Gains on Disposition of Borrowings	Е	F	X	1 1	3
12.5	719000	Other Gains	E	F	X		
	1					_l	
12.6	Other Reven	nue (without reciprocal) (RC 29) /2				29	
12.6	531100	Interest Revenue - Investments	Е	Z	X		
12.6	590000	Other Revenue	Е	G/Z	X		
12.6	599000	Collections for Others - Statement of Custodial Activity	E	Z	X		
		Accrued Collections for Others - Statement of Custodial					
12.6	599100	Activity	Е	Z	X		
12.6	711100	Gains on Disposition of Investments	Е	Z	X		
13	Total Federa	al Earned Revenue		1			
	This line is the	he sum of 12.1 through 12.6.					
14	Department	Total Earned Revenue		Ţ		1	
	This line is the	he sum of lines 11 and 13.		<u> </u>			
	I mo mic is ti	Out of Many 22 May 201					
15	Net Cost of (Operations				<u> </u>	
	This line is the	he result of subtracting line 14 from line 9.		<u>, </u>		, ,	

Footnotes and Additional Information

- 1. USSGL account attribute domain "F" excludes intradepartmental amounts.
- 2. For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.
- 3. Reported by the Department of Treasury.

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.
1	Beginning Ne	et Position Balance						
1	310000	Unexpended Appropriations - Cumulative	В					
1	331000	Cumulative Results of Operations	В					
2	Non-Federal	Prior Period Adjustments						
2.1	Changes in A	ccounting Principles	-					
		Prior-Period Adjustments Due to Changes in						
2.1	740100	Accounting Principles	Е	N				
2.2	Corrections of			1	ı	T	ı	
		Prior-Period Adjustments Due to Corrections of	_					
2.2	740000	Errors	Е	N				
- 2.2	~							
2.3	Corrections of	f Errors - Years Preceding the Prior Year		ı	I	T	ı	
2.2	7.40500	Prior Period Adjustments Due to Corrections of		.				
2.3	740500	Errors -Years Preceding the Prior Year	Е	N				
3	Fodoval Drian	Period Adjustments					29	
	rederal Filor	r eriod Adjustments	1	1	I	Γ		
3.1	Changes in A	ccounting Principles (RC 29) /1					29	
3.1	Changes in A	Unexpended Appropriations - Prior-Period		l	l	I		
		Adjustments Due to Changes in Accounting						
3.1	310900	Principles	Е	Z				
3.1	310700	Expended Appropriations - Prior-Period	L	L				
		Adjustments Due to Changes in Accounting						
3.1	570900	Principles	Е	Z				
		Prior-Period Adjustments Due to Changes in		_				
3.1	740100	Accounting Principles	Е	Z				
3.2	Corrections of	of Errors (RC 29)					29	
		Unexpended Appropriations - Prior-Period						
3.2	310800	Adjustments Due to Corrections of Errors	Е	Z				
		Expended Appropriations - Prior-Period						
3.2	570800	Adjustments Due to Corrections of Errors	Е	Z				
		Prior-Period Adjustments Due to Corrections of						
3.2	740000	Errors	Е	Z				

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.
	•	•	-	•	•			•
	Corrections	of Errors - Years Preceding the Prior Year (RC						
3.3	29)						29	
		Unexpended Appropriations - Prior Period						
		Adjustments Due to Corrections of Errors -						
3.3	310500	Years Preceding the Prior Year	Е	Z				
		Expended Appropriations - Prior Period						
		Adjustments Due to Corrections of Errors -						
3.3	570500	Years Preceding the Prior Year	E	Z				
		Prior Period Adjustments Due to Corrections of						
3.3	740500	Errors -Years Preceding the Prior Year	Е	Z				
4	Adjusted Be	ginning Net Position Balance	•		T			T
	This line is o	calculated.	•	•	1			T
	For current	year, equals sum of lines, 1, 2.1, 2.2, 3.1, and 3.2.	1	1	1			1
		ear, equals sum of lines, 1, 2.1, 2.2, 2.3, 3.1, 3.2,						
	and 3.3.		1	1	1	Т		1
5	N. F. J.	1 Name and a second						
<u> </u>	Non-Federa	l Nonexchange Revenue:	1	1	I	T		1
	7 11 11 17	T 17 XX*** (6 1						
- 1		ncome Tax and Tax Withholdings (for use by						
5.1	Treasury on		Г	N	т т	Т		Ī
5.1	580100	Tax Revenue Collected - Individual	Е	N	T			
5.1	582100	T D A Adinton to the ideal	Е	N	Т			
5.1	583100	Tax Revenue Accrual Adjustment - Individual Contra Revenue for Taxes - Individual	E	N N	T			
5.1	589100	Tax Revenue Refunds - Individual	E	N N	T			
3.1	309100	Tax Revenue Retunus - mutviduai	E	IN	1			
5.2	Cornoration	Income Taxes (for use by Treasury only)						
5.2	580200	Tax Revenue Collected - Corporate	Е	N	Т			
5.2	582200	Tax Revenue Accrual Adjustment - Corporate	E	N	T			
5.2	583200	Contra Revenue for Taxes - Corporate	E	N	T			
5.2	589200	Tax Revenue Refunds - Corporate	E	N	T			
	237200	Tax revenue retuinds Corporate		11	1	<u> </u>		<u> </u>

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.
5.3	Excise Taxes							
5.3	580400	Tax Revenue Collected - Excise	Е	N	T			
5.3	582400	Tax Revenue Accrual Adjustment - Excise	Е	N	T			
5.3	583400	Contra Revenue for Taxes - Excise	Е	N	T			
5.3	589400	Tax Revenue Refunds - Excise	Е	N	T			
5.4	Unemployme		-					
5.4	580300	Tax Revenue Collected - Unemployment	Е	N	T			
		Tax Revenue Accrual Adjustment -						
5.4	582300	Unemployment	Е	N	T			
5.4	583300	Contra Revenue for Taxes - Unemployment	Е	N	T			
5.4	589300	Tax Revenue Refunds - Unemployment	Е	N	T			
5.5	Customs Duti		•	1	T		ī	
5.5	580600	Tax Revenue Collected - Customs	Е	N	T			
5.5	582600	Tax Revenue Accrual Adjustment - Customs	Е	N	T			
5.5	583600	Contra Revenue for Taxes - Customs	Е	N	T			
5.5	589600	Tax Revenue Refunds - Customs	Е	N	T			
5.6	Estate and Gi		•	T	1		ī	
5.6	580500	Tax Revenue Collected - Estate and Gift	Е	N	T			
		Tax Revenue Accrual Adjustment - Estate and						
5.6	582500	Gift	Е	N	T			
5.6	583500	Contra Revenue for Taxes - Estate and Gift	E	N	T			
5.6	589500	Tax Revenue Refunds - Estate and Gift	Е	N	T			
<u> </u>		15.						
5.7	Other Taxes					T	1	
5.7	531000	Interest Revenue - Other	E	N	T			
5.7	531100	Interest Revenue - Investments	Е	N	T			
		Interest Revenue - Loans Receivable/Uninvested	_		_			
5.7	531200	Funds	Е	N	T			
		Contra Revenue for Interest Revenue - Loans	_		_			
5.7	531700	Receivable	Е	N	T			
		Contra Revenue for Interest Revenue -		_	_			
5.7	531800	Investments	Е	N	T			
5.7	531900	Contra Revenue for Interest Revenue - Other	Е	N	T			
5.7	532000	Penalties and Fines Revenue	Е	N	T			

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.
5.7	532400	Contra Revenue for Penalties and Fines	Е	N	T		Î	
5.7	540000	Funded Benefit Program Revenue	Е	N	T			
		Contra Revenue for Funded Benefit Program						
5.7	540900	Revenue	Е	N	T			
5.7	560000	Donated Revenue - Financial Resources	Е	N	T			
		Contra Revenue for Donations - Financial						
5.7	560900	Resources	Е	N	T			
5.7	561000	Donated Revenue - Nonfinancial Resources	Е	N	T			
		Contra Donated Revenue - Nonfinancial						
5.7	561900	Resources	Е	N	T			
5.7	564000	Forfeiture Revenue - Cash and Cash Equivalents	Е	N	T	D		
		Contra Forfeiture Revenue - Cash and Cash						
5.7	564900	Equivalents	Е	N	T	D		
5.7	565000	Forfeiture Revenue - Forfeitures of Property	Е	N	T	Е		
		Contra Forfeiture Revenue - Forfeitures of						
5.7	565900	Property	Е	N	T	Е		
5.7	579500	Seigniorage	Е	N		Е		4
		Tax Revenue Collected - Not Otherwise						
5.7	580000	Classified	Е	N	T			
		Tax Revenue Accrual Adjustment - Not						
5.7	582000	Otherwise Classified	Е	N	T			
		Contra Revenue for Taxes - Not Otherwise						
5.7	583000	Classified	Е	N	T			
5.7	589000	Tax Revenue Refunds - Not Otherwise Classified	Е	N	T			
5.7	590000	Other Revenue	Е	N	T	D/E		
5.7	590900	Contra Revenue for Other Revenue	Е	N	T	D/E		
		Valuation Change in Investments - Beneficial						
5.7	592300	Interest in Trust	Е	N	T			
		Collections for Others - Statement of Custodial						
5.7	599000	Activity	Е	N	T	D/E		
		Accrued Collections for Others - Statement of						
5.7	599100	Custodial Activity	Е	N	T	D/E		
5.7	711000	Gains on Disposition of Assets - Other	Е	N	T	D/E		
5.7	711100	Gains on Disposition of Investments	Е	N	T	D/E		
5.7	718000	Unrealized Gains	Е	N	T	D/E		

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.
5.7	719000	Other Gains	Е	N	T	D/E		
5.7	721000	Losses on Disposition of Assets - Other	Е	N	T	D/E		
5.7	721100	Losses on Disposition of Investments	Е	N	T	D/E		
5.7	728000	Unrealized Losses	Е	N	T	D/E		
5.7	729000	Other Losses	Е	N	T	D/E		
5.7	750000	Distribution of Income - Dividend	Е	N	T	D/E		
5.8	Miscellaneous	Earned Revenues/2						
3.0	Wilscenaneous		l					
	<u>I</u>							
5.9	Total Non-Fed	deral Nonexchange Revenue						
	(D) · 1· ·							
	I nis line is ca	culated. Equals sum of lines 5.1 through 5.8.	1	I	I		ı	
	Endough Nomes							
6	Federal None	xchange Revenue:	1	1			1	
	Federal Secur	l ities Interest Revenue Including Associated	<u>l</u>					
6.1		sses (Nonexchange) (RC 03) /1					03	
6.1	531100	Interest Revenue - Investments	Е	F	Т		03	5
0.1	231100	Contra Revenue for Interest Revenue -		1	1			3
6.1	531800	Investments	Е	F	Т			5
6.1	711100	Gains on Disposition of Investments	E	F	T	D/E		5
6.1	718000	Unrealized Gains	Е	F	Т	D/E		5
6.1	721100	Losses on Disposition of Investments	Е	F	T	D/E		5
6.1	728000	Unrealized Losses	Е	F	T	D/E		5
	_	nd Other Interest Revenue (Nonexchange) (RC						
6.2	05) /1						05	
6.2	531000	Interest Revenue - Other	Е	F	T			5
		Interest Revenue - Loans Receivable/Uninvested						
6.2	531200	Funds	Е	F	T			5
		Contra Revenue for Interest Revenue - Loans						
6.2	531700	Receivable	Е	F	T			5
6.2	531900	Contra Revenue for Interest Revenue - Other	Е	F	T			5
6.3	Renefit Proor	am Revenue (Nonexchange) (RC 26) /1					26	
6.3		Funded Benefit Program Revenue	Е	F	Т		20	5
0.5	15 .0000	1. anata zanem 1 rogium novema		i *	1 *	I	I	_

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info
		Contra Revenue for Funded Benefit Program						
6.3	540900	Revenue	Е	F	Т			5
6.4	Other Taxe	es and Receipts (RC 45) /1					45	
		Tax Revenue Collected - Not Otherwise					<u> </u>	
6.4	580000	Classified	Е	G	Т			
6.4	580100	Tax Revenue Collected - Individual	E	G	T			
6.4	580200	Tax Revenue Collected - Corporate	E	G	T			
6.4	580300	Tax Revenue Collected - Unemployment	E	G	T			
6.4	580400	Tax Revenue Collected - Excise	E	G	T			
6.4	580500	Tax Revenue Collected - Estate and Gift	E	G	T			
6.4	580600	Tax Revenue Collected - Customs	E	G	T			
	200000	Tax Revenue Accrual Adjustment - Not		Ü	-			
6.4	582000	Otherwise Classified	Е	G	Т			
0.1	302000	Cuterwise Classified		g	-			
6.4	582100	Tax Revenue Accrual Adjustment - Individual	Е	G	Т			
6.4	582200	Tax Revenue Accrual Adjustment - Corporate	E	G	T			
	002200	Tax Revenue Accrual Adjustment -		<u> </u>	-			
6.4	582300	Unemployment	Е	G	Т			
6.4	582400	Tax Revenue Accrual Adjustment - Excise	E	G	T			
		Tax Revenue Accrual Adjustment - Estate and		_				
6.4	582500	Gift	Е	G	T			
6.4	582600	Tax Revenue Accrual Adjustment - Customs	E	G	T			
		Contra Revenue for Taxes - Not Otherwise		_				
6.4	583000	Classified	Е	G	Т			
6.4	583100	Contra Revenue for Taxes - Individual	Е	G	T			
6.4	583200	Contra Revenue for Taxes - Corporate	Е	G	T			
6.4	583300	Contra Revenue for Taxes - Unemployment	Е	G	T			
6.4	583400	Contra Revenue for Taxes - Excise	Е	G	T			
6.4	583500	Contra Revenue for Taxes - Estate and Gift	Е	G	T			
6.4	583600	Contra Revenue for Taxes - Customs	Е	G	T			
6.4	589000	Tax Revenue Refunds - Not Otherwise Classified	Е	G	T			
6.4	589100	Tax Revenue Refunds - Individual	Е	G	T			
6.4	589200	Tax Revenue Refunds - Corporate	Е	G	T			
6.4	589300	Tax Revenue Refunds - Unemployment	Е	G	T			
6.4	589400	Tax Revenue Refunds - Excise	Е	G	T			

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.
6.4	589500	Tax Revenue Refunds - Estate and Gift	Е	G	T			
6.4	589600	Tax Revenue Refunds - Customs	Е	G	T			
6.5	Total Federal	l Nonexchange Revenue	1		1			1
				<u> </u>				
	This line is ca	alculated. Equals sum of lines 6.1 through 6.4.	ī	1	Ī			1
7	Dudgetow, E	inancing Sources:						
	Budgetary FI	Inancing Sources:						<u> </u>
	Appropriatio	ons Received As Adjusted (Rescissions and Other						
7.1	Adjustments)						41	
	1	Unexpended Appropriations - Appropriations						
7.1	310100	Received	Е	G				
7.1	310600	Unexpended Appropriations - Adjustments	Е	G				
7.1	310700	Unexpended Appropriations - Used	Е	G				
		on of Unavailable Special or Trust Fund Receipts						
7.2	Transfers-In		1	T	1		07	1
7.0	57.4000	Appropriated Dedicated Collections Transferred	ь.	Б				_
7.2	574000	In	Е	F				5
	Appropriation	on of Unavailable Special or Trust Fund Receipts						
7.3	Transfers-Ou						07	
- 112		Appropriated Dedicated Collections Transferred					0,	
7.3	574500	Out	Е	F				5
		ure Transfers-In of Unexpended Appropriations						
7.4		g Sources (RC 08) /1					08	
7.4	310200	Unexpended Appropriations - Transfers-In	Е	F				
		Nonexpenditure Financing Sources - Transfers-						
7.4	575500	In - Other	Е	F				
- -		ure Transfers-Out of Unexpended					0.0	
7.5		ons and Financing Sources (RC 08) /1	Г	Г	I		08	1
7.5	310300	Unexpended Appropriations - Transfers-Out	Е	F				
75	576500	Nonexpenditure Financing Sources - Transfers- Out - Other	Е	F				
7.5	576500	Out - Other	l E	l L				

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.
7.6		re Transfers-In of Financing Sources (RC 09) /1	•		T		09	_
7.6	575000	Expenditure Financing Sources - Transfers-In	Е	F				
		Financing Sources Transferred In From						
7.6	599700	Custodial Statement Collections	Е	F				
7.7	Expenditur	re Transfers-Out of Financing Sources (RC 09)/1					09	
							7,	
7.7	576000	Expenditure Financing Sources - Transfers-Out	Е	F				1
		Custodial Collections Transferred Out to a						
		Treasury Account Symbol Other Than the						1
7.7	599800	General Fund of the Treasury	E	F				
		iture Transfer-In of Financing Sources - Capital						
7.8	Transfers (r	•	•		11	·
		Nonexpenditure Financing Sources - Transfers-						
7.8	575600	In - Capital Transfers	Е	F				L
	Nonovnond	iture Transfer-Out of Financing Sources - Capital						
7.9	Transfers (11	
1.7	Transfers (Nonexpenditure Financing Sources - Transfers-	1			I	11	F
7.9	576600	Out - Capital Transfers	Е	F				
7.2	370000	Financing Sources To Be Transferred Out -		1				
7.9	579200	Contingent Liability	Е	F				1
	10.11							1
	Collections	for Others Transferred to the General Fund (RC						
7.10	44)						44	
7.10	532000	Penalties and Fines Revenue	Е	G	T			
7.10	532400	Contra Revenue for Penalties and Fines	Е	G	T			
		Collections for Others - Statement of Custodial						1
7.10	599000	Activity	Е	G	T	D		<u> </u>
	4 10							
7 11		Amounts to be Collected for Others and					20	
7.11	Transferre	d to the General Fund (RC 29)	1		<u> </u>	T	29	1
			<u> </u>	<u> </u>				<u> </u>
7.12	Other Bud	getary Financing Sources (RC 29) /1, 8					29	
/.14	Juici Duu	getary 1 maneing Sources (NC 49)/1, 0	_				49	

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.
7.12	531100	Interest Revenue - Investments	Е	Z	T			
7.12	570000	Expended Appropriations	Е	G				
7.12	579000	Other Financing Sources	Е	G/Z		D		
7.12	590000	Other Revenue	Е	G/Z	T	D		3
7.12	590900	Contra Revenue for Other Revenue	Е	G	T	D		3
		Revenue and Other Financing Sources -						
7.12	591900	Cancellations	Е	G				
		Collections for Others - Statement of Custodial						
7.12	599000	Activity	Е	Z	T	D		
		Accrued Collections for Others - Statement of						
7.12	599100	Custodial Activity	Е	Z	T	D		
7.12	711100	Gains on Disposition of Investments	Е	Z	T	D/E		
7.12	721100	Losses on Disposition of Investments	Е	Z	T	D/E		
7.12	721200	Losses on Disposition of Borrowings	Е	Z	T	D/E		
7.12	729000	Other Losses	Е	Z	T	D/E		
7.12	750000	Distribution of Income - Dividend	Е	G	T	D		1
7.13	only)	sued (RC41) (for use by Treasury General Fund	Ι	T		Τ	41	1
7.13	320100	Appropriations Outstanding - Warrants Issued	Е	F				
7.13	320600	Appropriations Outstanding - Adjustments	Е	F				
	/D 4 D 13	N (DCA5) (C						
7.14		Warrants Issued Net of Adjustments (RC45) (for sury General Fund only)					45	
	Ī	Trust Fund Warrant Journal Vouchers Issued Net						
7.14	771000	of Adjustments	Е	F				
	•		•					
7.15	Total Budge	tary Financing Sources	<u> </u>	1		T	1	<u> </u>
	[<u> </u>				<u> </u>
	This line is c	alculated. Equals sum of lines 7.1 through 7.14.	ī		Ī	T	ı	1
	Other E'	<u> </u>				l		<u> </u>
8	Otner Finan	cing Sources:	1	I	<u> </u>	T	1	Т
8.1	Transfers In	Without Reimbursement (RC 18) /1		1			18	
0.1		Financing Sources Transferred In Without	Ī				10	
8.1	572000	Reimbursement	Е	F				

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info
8.1	577500	Nonbudgetary Financing Sources Transferred In	Е	F				
	[0.1.000		-	-				
8.2	Transfers-0	Out Without Reimbursement (RC 18) /1					18	
		Financing Sources Transferred Out Without						
8.2	573000	Reimbursement	Е	F				
		Nonbudgetary Financing Sources Transferred						
8.2	577600	Out	Е	F				
8.3		nancing Sources (RC 25) /1	•				25	
8.3	578000	Imputed Financing Sources	Е	F				<u></u>
	•	Collections Transferred to the General Fund (RC						
8.4	44)		T	1	1		44	т
0.4	500000	Collections for Others - Statement of Custodial	г	C	T	F		_
8.4	599000	Activity Offset to Non-Entity Collections - Statement of	Е	G	T	Е		7
8.4	599300	Changes in Net Position	Е	G		Е		7
6.4	399300	Changes in Net Position	E	G		E		/
	Accrual for	Non-Entity Amounts To Be Collected and						
8.5		d to the General Fund (RC 48)					48	
0.0	Transferre	Accrued Collections for Others - Statement of					10	
8.5	599100	Custodial Activity	Е	G	T	Е		7
		Offset to Non-Entity Accrued Collections -		_				
8.5	599400	Statement of Changes in Net Position	Е	G		E		7
		<u>-</u>						-
8.6		Budgetary Financing Sources (RC 29) /1, 9					29	
8.6	579000	Other Financing Sources	Е	G/Z		E		
		Adjustment to Financing Sources - Downward						
8.6	579100	Reestimate or Negative Subsidy	Е	G/Z		Е		
		Collections for Others - Statement of Custodial						
8.6	599000	Activity	Е	Z	T	Е		7
		Accrued Collections for Others - Statement of						
8.6	599100	Custodial Activity	Е	Z	T	Е		7
	TD 6 *							
0.5		of Agency Unavailable Custodial and Non-Entity					4.4	
8.7	Collections	(RC 44) (for use by Treasury General Fund only)	_				44	

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.
8.7	532000	Penalties and Fines Revenue	Е	F	T			
8.7	532400	Contra Revenue for Penalties and Fines	Е	F	T			
		Transfer in of Agency Unavailable Custodial and						
8.7	571000	Non-Entity Collections	Е	F				
		gency's Amounts to be Collected (RC 48) (for						
8.8	use by Treas	ury General Fund only)	_				48	
		Accrual of Agency Amount To Be Collected -						
8.8	571200	Custodial and Non-Entity	Е	F				
8.9	Total Other	Financing Sources		•				
	This line is ca	alculated. Equals sum of lines 8.1 through 8.8						
9	Net Cost of C	Operations (+/-)		•				
10	Ending Net I	Position Balance		•				
	This line is ca	alculated. Equals sum of lines 4, 5.9, 6.5, 7.15,						
	8.9, and 9.							

Footnotes and Additional Information

- 1. For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.
- 2. As defined in TFM, Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.
- 3. This account is associated with RC 24 rather than RC 29.
- 4. Seigniorage is defined as "Other Financing Sources" (see SFFAS No. 7, paragraph 305) and has a non-Federal attribute. A new line to accommodate seigniorage with an "N" attribute was not added to the "Other Financing Sources" line since seigniorage does not meet the Financial Report's materiality threshold. As a result, seigniorage was added to the "Other Taxes and Receipts" line instead.
- 5. Exclude General Fund activity in this account.
- 6. Budgetary portion only.
- 7. Non budgetary portion only.
- 8. This line now includes amounts previously captured in lines 7.10 and 7.11. If a new RC is established then the data can be segregated.
- 9. This line now includes amounts previously captured in lines 8.4 and 8.5. If a new RC is established then the data can be segregated.