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.
1	Assets							
2	Non-federa	al						
2.1		other monetary assets						
2.1	110100	General Fund Operating Cash	Е	N	GA/MR	U		
2.1		Restricted Operating Cash	Е	N	GA/MR	U		
2.1	110900	Checks Outstanding	Е	N	GA/MR	U		
2.1	111000	Undeposited Collections	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
2.1	112000	Imprest Funds	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.1	112500	U.S. Debit Card Funds	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.1	113000	Funds Held Outside of Treasury - Budgetary	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.1	113500	Funds Held Outside of Treasury - Non-Budgetary	Е	N	DF	E/U		
2.1	114500	Cash Held by U.S. Disbursing Officers Outside the Treasury's						
		General Account	E	N	GA/MR	U		
2.1	119000	Other Cash	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
2.1	119300	International Monetary Fund Assets - Reserve Position	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.1	119305	International Monetary Fund - Letter of Credit	E		EG	U		
2.1	119306	International Monetary Fund - Receivable/Payable Currency			20			
		Valuation Adjustment	E		EG	U		
2.1	119307	International Monetary Fund - Dollar Deposits with the IMF	Е		EG	U		
2.1	119309	International Monetary Fund - Currency Holdings	E		EG	U		
2.1	119333	International Monetary Fund - Reserve Position	E		EG	U		
2.1		Exchange Stabilization Fund Assets - Holdings of Special Drawing			20			
		Rights	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.1	119500	Other Monetary Assets	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
2.1	120000	Foreign Currency	L	IN .	CI/DI/EC/EG/EM/EI/EM/ES/E1/GA/MIC/TICOG/OS/CI	L/ U		
I			Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
2.1	120500	Foreign Currency Denominated Equivalent Assets	Е	N	EP	E	İ	
2.1	120900	Uninvested Foreign Currency	Е	N	EP	E		
2.1	134400	Interest Receivable on Special Drawing Rights	Е	N	EP	Е		
2.1	138400	Interest Receivable - Foreign Currency Denominated Assets		.,	575			
2.1	153100	Seized Monetary Instruments	E E	N N	EP CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	 	
2.1	153200	Seized Cash Deposited	E	N N			+	
2.1	133200	perzea cash pepusitea	Е	IN	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	L	<u> </u>
2.2	Accounts a	and taxes receivable, net						
2.2	131000	Accounts Receivable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
2.2	131900	Allowance for Loss on Accounts Receivable	E	N N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	 	
	131700	The name of 2000 on recounts receivable	E	1N	CITDITEC/EU/EM/EF/ER/ES/EI/UA/TR/UU/US/UT	E/U		

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Line	USSGL			Ι			I	
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
2.2	132000	Funded Employment Benefit Contributions Receivable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/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/ET/GA/TR/UG/US/UT	E/U		
2.2	132900	Allowance for Loss on Taxes Receivable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	134000	Interest Receivable - Not Otherwise Classified	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/U		
2.2	134300	Interest Receivable - Taxes	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified						
			Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	134800	Allowance for Loss on Interest Receivable - Taxes	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	136300	Penalties and Fines Receivable - Taxes	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	136700	Allowance for Loss on Penalties and Fines Receivable - Not						
		Otherwise Classified	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes				77.77		
2.2	137000	Administrative Fees Receivable - Not Otherwise Classified	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	137300	Administrative Fees Receivable - Not Otherwise Classified Administrative Fees Receivable - Taxes	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
			Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.2	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	E	11	CI/DI/EC/EG/EM/EI/EN/ES/E1/GA/TN/OG/OS/O1	E/O		
	157000	Tables Teles Teles Teles Teles Teles Teles Teles	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
				•				
2.3	Loans rece	eivable, net						
2.3	134100	Interest Receivable - Loans	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	134500	Allowance for Loss on Interest Receivable - Loans	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	135000	Loans Receivable		1				
			Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
2.3	135900	Allowance for Loss on Loans Receivable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	136100	Penalties and Fines Receivable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	137100	Administrative Fees Receivable - Loans	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	137500	Allowance for Loss on Administrative Fees Receivable - Loans						
2.3	138000	Loans Receivable - Troubled Assets Relief Program	E E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U E/U		
		_	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	138100	Interest Receivable - Loans - Troubled Assets Relief Program	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
				- 11				
2.3	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
			E E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U E/U		
2.3 2.3 2.3	139900	Allowance for Subsidy - Loans - Troubled Assets Relief Program		N				

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Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
2.3	164200	Preferred Stock Accounted for Under the Provisions of the Federal						
		Credit Reform Act	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the						
		Provisions of the Federal Credit Reform Act	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	164400	Common Stock Accounted for Under the Provisions of the Federal		.,				
2.2	1.5.4500	Credit Reform Act	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	164500	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	164600	Discount on Securities Account for Under the Provisions of the	E	14	CI/DI/EC/EG/EM/EI/ER/ES/E1/GA/TR/00/05/01	E/O		
2.5	104000	Federal Credit Reform Act	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.3	164700	Premium on Securities Accounted for Under the Provisions of the	_					
		Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
	•		•			•	•	•
2.4	Inventorie	s and related property, net						
2.4	151100	Operating Materials and Supplies Held for Use	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	151200	Operating Materials and Supplies Held in Reserve for Future Use						
			Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	151300	Operating Materials and Supplies - Excess, Obsolete, and						
		Unserviceable	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	151400	Operating Materials and Supplies Held for Repair	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	151900	Operating Materials and Supplies - Allowance	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	152100	Inventory Purchased for Resale	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	152200	Inventory Held in Reserve for Future Sale	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	152300	Inventory Held for Repair	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	152400	Inventory - Excess, Obsolete, and Unserviceable	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	152500	Inventory - Raw Materials	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	152600	Inventory - Work-in-Process	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	152700	Inventory - Finished Goods	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	152900	Inventory - Allowance	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	154100	Forfeited Property Held for Sale	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	154200	Forfeited Property Held for Donation or Use	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	154900	Forfeited Property - Allowance	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	156100	Commodities Held Under Price Support and Stabilization Support						
		Programs	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	156900	Commodities - Allowance	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	157100	Stockpile Materials Held in Reserve	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	157200	Stockpile Materials Held for Sale	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	159100	Other Related Property	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.4	159900	Other Related Property - Allowance	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	Property,	plant, and equipment, net						
2.5	171100	Land and Land Rights	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5		Improvements to Land	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		1		1	C1, 21, EC, EG, EM, EL, EK, EB, E1, GA, 1K, CG, CB, C1	L/ U	<u> </u>	

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Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
2.5	171900	Accumulated Depreciation on Improvements to Land	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	172000	Construction-in-Progress	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	173000	Buildings, Improvements, and Renovations	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	174000	Other Structures and Facilities	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	174900	Accumulated Depreciation on Other Structures and Facilities	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	175000	Equipment	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	175900	Accumulated Depreciation on Equipment	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	181000	Assets Under Capital Lease	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	181900	Accumulated Depreciation on Assets Under Capital Lease	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	182000	Leasehold Improvements	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	182900	Accumulated Amortization on Leasehold Improvements	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	183000	Internal-Use Software	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	183200	Internal-Use Software in Development	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	183900	Accumulated Amortization on Internal-Use Software	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	184000	Other Natural Resources	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	184900	Allowance for Depletion	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	189000	Other General Property, Plant, and Equipment	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
		1 1						
2.6	Debt and	equity securities						
2.6	134200	Interest Receivable - Investments	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.6	134600	Allowance for Loss on Interest Receivable - Investments	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.6	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.6	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.6	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.6	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.6	161800	Market Adjustment - Investments	E	E/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.6	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	E/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		3
2.6	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		3
2.6	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		3
2.6	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		3
2.6	167000	Foreign Investments	Е	N	EP	Е		

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
2.6	167100	Discount on Foreign Investments	E	N	EP	Е		
2.6	167200	Premium on Foreign Investments	E	N	EP	E		
2.6	167900	Foreign Exchange Rate Revalue Adjustments - Investments	E	N	EP	Е		
2.6	169000	Other Investments	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		3
				-			-	
2.7	only)	ts in government-sponsored enterprises (for use by Treasury						
2.7		Preferred Stock in Federal Government Sponsored Enterprise	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.7		Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.7	165200	Common Stock Warrants in Federal Government Sponsored Enterprise	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.7	165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.8	Other asse	ts						
2.8	141000	Advances and Prepayments	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.8	199000	Other Assets	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		4
2.8	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
	1	- 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1 1.1					1	
2.9	Total non-	federal assets						
-	1			I				
-	This line is	s calculated. Equals sum of line 2.1 through 2.8.						
-	Tims inic is	Carculated Equals sum of fine 2.1 through 2.0.		I				
3	Federal							
3	T euer ai			I			1	
2.1	Fund hala	nce with Treasury (RC 40)/1					10	
3.1		* * * * * * * * * * * * * * * * * * * *	_				40	
3.1	101000	Fund Balance With Treasury	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.1	109000	Fund Balance With Treasury Under a Continuing Resolution	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2		vestments (RC 01)/1					01	
3.2		Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2		Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2		Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2	161800	Market Adjustment - Investments	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
3.2	162000	Investments in Securities Other Than the Bureau of the Fiscal Service			,,			
		Securities	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2	162100	Discount on Securities Other Than the Bureau of the Fiscal Service						
		Securities	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2	162200	Premium on Securities Other Than the Bureau of the Fiscal Service						
		Securities	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2	162300	Amortization of Discount and Premium on Securities Other Than the						
		Bureau of the Fiscal Service Securities	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/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	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/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	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds	-	_		77.7		
		Issued by the Bureau of the Fiscal Service	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.2	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the	-	_		77.7		
	4 40000	Provisions of the Federal Credit Reform Act	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	ļ	
3.2	169000	Other Investments	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.3	Accounts	receivable (RC 22)/1					22	
3.3	131000	Accounts Receivable						
			E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		7
3.3	131900	Allowance for Loss on Accounts Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3.3	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3.3	137000	Administrative Fees Receivable - Not Otherwise Classified	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3.3	199000	Other Assets	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/U		7
3.4	Accounts	receivable, capital transfers (RC 12)/1					12	
3.4	192300	Contingent Receivable for Capital Transfers	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	12	
	192500							
3.4	192300	Capital Transfers Receivable	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.5	_	ceivable - investments (RC 02)/1	•	•			02	
3.5	134200	Interest Receivable - Investments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3.6	Interest re	ceivable - loans and not otherwise classified (RC 04)/1						
	1		·	1	,		04	
3.6	134000	Interest Receivable - Not Otherwise Classified	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/U		7
3.6	134100	Interest Receivable - Loans	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3.7	Loans rece	eivable (RC 17)/1					17	
3.7	135000	Loans Receivable						
			E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		7
3.7	135100	Capitalized Loan Interest Receivable - Non-Credit Reform						
l			E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		7
3.7	136100	Penalties and Fines Receivable - Loans	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
			_				<u> </u>	

	USSGL							
No.		USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
3.7	137100	Administrative Fees Receivable - Loans	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
2.0		1.11.77.07.77						
		receivable (RC 27)/1					27	
3.8		Receivable for Transfers of Currently Invested Balances	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3.8	133500	Expenditure Transfers Receivable	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3.9	Donofit nu	ogram contributions receivable (RC 21)/1					21	
3.9		Funded Employment Benefit Contributions Receivable		ъ		Dat	21	
3.9		Unfunded FECA Benefit Contributions Receivable	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
3.9	132100	Unfunded FECA Benefit Contributions Receivable	Е	F	EG	U		7
3.10	Advances	to others and prepayments (RC 23)/1					22	
3.10		Advances and Prepayments	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	23	7
5.10	141000	Advances and repayments	E	Г	CF/DF/EC/EG/EM/EP/ER/ES/E1/GA/1R/UG/US/U1	E/U		/
3.11	Other asse	ts (without reciprocals) (RC 29)/1					29	
3.11		Taxes Receivable	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	29	I
3.11		Administrative Fees Receivable - Taxes	E	Z	CF/DF/EC/EG/EM/EF/ER/ES/ET/GA/TR/UG/US/UT	E/U		
5.11	137300	Administrative Lees Receivable Traces	Е	L	CI/DI/EC/EG/EW/EI/ER/ES/E1/GA/TN/0G/0S/01	E/O		
3.12	Asset for a	gency's custodial and non-entity liabilities (RC 46)/1					46	
3.12		Asset for Agency's Custodial and Non-Entity Liabilities	Е	F	GA	U	1	
			L		GA		<u> </u>	<u> </u>
3.13	Other asse	ts (RC 30)/1					30	
3.13	192100	Receivable From Appropriations	Е	G	CF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.13		Other Assets	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
3.13	199000	Other Assets	Е	F	GA	E/U		
			L.					
3.14	Total feder	ral assets						
	This line is	calculated. Equals sum of lines 3.1 through 3.13.					•	
4	Total asset	S					-	
	This line is	calculated. Equals sum of lines 2.9 and 3.14.					•	
5	Liabilities:							
6	Non-federa	al						
6.1	Accounts p	payable						
6.1	211000	Accounts Payable						
L			Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		ļ
6.1	212000	Disbursements in Transit	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		

Part 1 Fiscal Year 2016 Reporting

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.
6.1	214000	Accrued Interest Payable - Not Otherwise Classified	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.1	296000	Accounts Payable From Canceled Appropriations	E	N	EC/EG/EM/EP/ER/ES/ET/GA/TR	E/U		
6.2	Federal de	ebt securities held by the public and accrued interest						
6.2	214100	Accrued Interest Payable - Loans	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.2	214200	Accrued Interest Payable - Debt	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.2	253000	Securities Issued by Federal Agencies Under General and Special						
		Financing Authority	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.2	253100	Discount on Securities Issued by Federal Agencies Under General						
		and Special Financing Authority	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.2	253200	Premium on Securities Issued by Federal Agencies Under General	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.2	253300	and Special Financing Authority Amortization of Discount on Securities Issued by Federal Agencies	E	N	CF/DF/EC/EG/EM/EP/ER/ES/E1/GA/1R/UG/US/U1	E/U		
6.2	233300	Under General and Special Financing Authority	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.2	253400	Amortization of Premium on Securities Issued by Federal Agencies	L	IN .	CI/DI/EC/EG/EM/EI/ER/ES/EI/GA/IR/CG/CS/C1	L/C		
0.2	200.00	Under General and Special Financing Authority	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.2	254000	Participation Certificates	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
	ļ	•						
6.3	Federal en	nployee and veteran benefits payable						
6.3		Employee Health Care Liability Incurred but Not Reported	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.3	221300	Employer Contributions and Payroll Taxes Payable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.3	221500	Other Post Employment Benefits Due and Payable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.3	221600	Pension Benefits Due and Payable to Beneficiaries	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.3	221700	Benefit Premiums Payable to Carriers	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.3	221800	Life Insurance Benefits Due and Payable to Beneficiaries	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.3	229000	Other Unfunded Employment Related Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.3	261000	Actuarial Pension Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.3	262000	Actuarial Health Insurance Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.3	263000	Actuarial Life Insurance Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.3		Actuarial FECA Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.3		Other Actuarial Liabilities	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
0.0	207000	outer rotation Entering	L	14	CI/DI/EC/EG/EW/EI/ER/ES/E1/GA/TR/CG/CS/C1	Lio		
6.4	Environm	ental and disposal liabilities						
6.4		Estimated Cleanup Cost Liability	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
U.T	277500	Estimated Cleanap Cost Entonity	E	14	CI/DI/EC/EG/EM/EI/EM/ES/EI/GA/ IN/UG/US/UI	E/ U	1	1
6.5	Renefits di	ue and payable						
6.5		Entitlement Benefits Due and Payable	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
0.5	210000	Entransia Denotic Due and Layane	E	14	CI/DI/EC/EG/EM/EI/EM/ES/EI/GA/IN/UG/US/UI	E/ U	1	1
6.6	Loan oner	rantee liabilities						
6.6		Loan Guarantee Liability	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
0.0	210000	Domi Guarance Engliney	E	IN	CI/DI/EC/EU/EN/EF/EN/ES/EI/UA/IN/UU/US/UI	E/U	<u> </u>	

Liabilities to government-sponsored enterprises (for use by Treasury only)	Line	USSGL							
	No.		USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
E N CFDPECEGEMPERESTGATRUGUSUT EU	6.7	Liabilities	to government-sponsored enterprises (for use by Treasury only)						
Sustrainte and guarantee program liabilities Sustrainte and guarantee programs E	6.7	211200	Accounts Payable for Federal Government Sponsored Enterprise	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
26000 Actuarial Liabilities for Pederal Insurance and Guarantee Programs E	6.7	292200	Contingent Liabilities - Federal Government Sponsored Enterprise	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
26000 Actuarial Liabilities for Pederal Insurance and Guarantee Programs E					•			•	
	6.8	Insurance	and guarantee program liabilities						
1000 1.	6.8	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
1000 1.		0.1 11.1							
13000 Contract Holdbacks									
1900 1900									
Special Drawing Right (SDR) Certificates Issued to Federal Reserve E									
Banks				Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
Section Sect	6.9		Banks	E	N	EP	E		
Section Sect	6.9			Е	N	EP	Е		
	6.9	221000	Accrued Funded Payroll and Leave	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
231000 Liability for Advances and Prepayments E	6.9	221100	Withholdings Payable	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
Section Continue	6.9	222000	Unfunded Leave	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
240000 Liability for Nonfiduciary Deposit Funds and Undeposited Collections E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 5/6	6.9	231000	Liability for Advances and Prepayments	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
Collections	6.9	232000	Other Deferred Revenue	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
Section Sect	6.9	240000		E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.9 267000 Actuarial Liabilities for Treasury-Managed Benefit Programs E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 6.9 291000 Prior Liens Outstanding on Acquired Collateral E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 6.9 29200 Contingent Liabilities E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 6.9 294000 Capital Lease Liability E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 6.9 298000 Custodial Liability E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 6.9 298000 Other Liabilities Without Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E/U 2 2 6.9 299000 Other Liabilities Without Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E/U 2 2 6.10 Total non-Federal liabilities This line is calculated. Equals sum of lines 6.1 through 6.9.	6.9	241000	Liability for Clearing Accounts	Е	N		E/U		
E	6.9	259000	Other Debt	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		5/6
6.9 29200 Contingent Liabilities 6.9 29400 Capital Lease Liability 6.9 29800 Custodial Liability 6.9 29800 Custodial Liability 6.9 29800 Other Liabilities Without Related Budgetary Obligations 6.9 29900 Other Liabilities Without Related Budgetary Obligations 6.0 Total non-federal liabilities 6.1 Total non-federal liabilities 6.2 Total non-federal liabilities 6.3 Total non-federal liabilities 6.4 Total non-federal liabilities 6.5 Total non-federal liabilities 6.7 Total non-federal liabilities 6.8 Total non-federal liabilities 6.9 Total non-federal liabilities 6.0 Total non-federal liabilities 6.1 Total non-federal liabilities 6.2 Total non-federal liabilities 6.3 Total non-federal liabilities 6.4 Total non-federal liabilities 6.5 Total non-federal liabilities 6.6 Total non-federal liabilities 6.7 Total non-federal liabilities 6.8 Total non-federal liabilities 6.9 Total non-federal liabilities 6.0 Total non-federal liabilities 6.1 Total non-federal liabilities 6.2 Total non-federal liabilities 6.3 Total non-federal liabilities 6.4 Total non-federal liabilities 6.5 Total non-federal liabilities 6.6 Total non-federal liabilities 6.7 Total non-federal liabilities 6.8 Total non-federal liabilities 6.9 Total non-federal liabilities 6.9 Total non-federal liabilities 6.0 Total non-federal liabilities 6.0 Total non-federal liabilities 6.0 Total non-federal liabilities 6.1 Total non-federal liabilities 6.2 Total non-federal liabilities 6.3 Total non-federal liabilities 6.4 Total non-federal liabilities 6.5 Total non-federal liabilities 6.6 Total non-federal liabilities 6.7 Total non-federal liabilities 6.8 Total non-federal liabilities 6.9 Total non-federal liabilities 6.9 Total non-federal liabilities 6.0 Total non-feder	6.9	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.9 29400 Capital Lease Liability E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 2 6.9 29800 Custodial Liability E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E/U 2 6.9 29900 Other Liabilities Without Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E/U 6.10 Total non-federal liabilities Total non-federal liabilities	6.9	291000	Prior Liens Outstanding on Acquired Collateral	Е	N		E/U		
6.9 29800 Custodial Liability E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E/U 2 6.9 29900 Other Liabilities Without Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E/U 6.10 Total non-federal liabilities This line is calculated. Equals sum of lines 6.1 through 6.9.	6.9	292000	Contingent Liabilities	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E/U 2 6.9 29900 Other Liabilities Without Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E/U 6.10 Total non-federal liabilities This line is calculated. Equals sum of lines 6.1 through 6.9.	6.9	294000	Capital Lease Liability	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
6.9 29000 Other Liabilities Without Related Budgetary Obligations E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E/U 6.10 Total non-Federal liabilities This line is calculated. Equals sum of lines 6.1 through 6.9.	6.9	298000	Custodial Liability	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		2
This line is calculated. Equals sum of lines 6.1 through 6.9.	6.9	299000	Other Liabilities Without Related Budgetary Obligations	E	1				
This line is calculated. Equals sum of lines 6.1 through 6.9.		-		-	-			-	
	6.10	Total non-	federal liabilities						
7 Federal		This line is	s calculated. Equals sum of lines 6.1 through 6.9.						
7 Federal									
	7	Federal							

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
7.1	Accounts 1	payable (RC 22)/1					22	
7.1	211000	Accounts Payable						
	212000		Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
7.1	212000	Disbursements in Transit	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.1	213000	Contract Holdbacks	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.1	217000	Subsidy Payable to the Financing Account	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.1	219000	Other Liabilities With Related Budgetary Obligations	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.1	294000	Capital Lease Liability	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.1	296000	Accounts Payable From Canceled Appropriations	Е	F	EC/EG/EM/EP/ER/ES/ET/GA/TR	E/U		
7.1	299000	Other Liabilities Without Related Budgetary Obligations	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT	E/U		
7.2		payable, capital transfers (RC 12)/1					12	
7.2	292300	Contingent Liability for Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.2	297000	Liability for Capital Transfers	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.3	Federal de	ebt (RC 01)/1					01	
7.3	253000	Securities Issued by Federal Agencies Under General and Special						
		Financing Authority	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
7.3	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
7.3	253200	Premium on Securities Issued by Federal Agencies Under General	Е	Г	CF/DF/EC/EG/EM/EP/ER/ES/E1/GA/1R/UG/US/U1	E/U		/
7.5	233200	and Special Financing Authority	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
7.3	253300	Amortization of Discount on Securities Issued by Federal Agencies				20		
		Under General and Special Financing Authority	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
7.3	253400	Amortization of Premium on Securities Issued by Federal Agencies						
		Under General and Special Financing Authority	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
7.3	254000	Participation Certificates	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
7.4		ayable - debt (RC 02)/1					02	
7.4	214200	Accrued Interest Payable - Debt	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
7.5	Interest pa	ayable - loans and not otherwise classified (RC 04)/1					04	
7.5	214000	Accrued Interest Payable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.5	214100	Accrued Interest Payable - Loans	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
7.6	Loans pay	rable (RC 17)/1					17	
7.6	251000	Principal Payable to the Bureau of the Fiscal Service	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.6	251100	Capitalized Loan Interest Payable - Non-Credit Reform	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.6	252000	Principal Payable to the Federal Financing Bank	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.6	259000	Other Debt	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.7	Transfers	payable (RC 27)/1					27	
7.7	215000	Payable for Transfers of Currently Invested Balances	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7
	-				-			

	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.				
Seeding programs contributions payable (RC 21)/1 Seeding programs contributions and report Taxos Pepalite E F CFOPERC DELINETERS ETGATRUGUSUT EU				Ü		**		Recip. Cat.	7				
28 221300 Employee Contributions and Popular (as a Psyable E F CEPDEE/CEGAMEPERESETGA/TR/GCUSUT EU			1	L	1	CI/DI/EC/EG/EM/EI/EM/EB/EI/GM IN OG/CB/CI	L/O						
22 23 20	7.8	Benefit pro	ogram contributions payable (RC 21)/1					21					
225900	7.8	221300	Employer Contributions and Payroll Taxes Payable	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U						
29000 Other Unfunded Employment Related Liability E F CEDERCEGEMEPERESETGATRUGUSUT EU	7.8	221500	Other Post Employment Benefits Due and Payable		F		E/U						
23 29 Advances from others and deferred credits (RC 23/1) 29 Building for Advances and Prepayments E F CEDEPECEGEMEPERSETGATRUGUSUT EU 7 7.10 Liability to the General Fund for custodial and other non-entity assets (RC 40/10) 29/800 Custodial Liability 2,10 29/800 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity 29 29 21.11 21400 Accessed Interest Psysible - Not Otherwise Classified E G CEDEPECEGEMEPERSETGATRUGUSUT EU 29 29 21.11 21400 Onter Uniformed Elegistry (RC 29/1) 29 20 20 21.11 21400 Onter Uniformed Elegistry (RC 29/1) 29 20 20 20 20 20 20 20 20 20 20 20 20 20	7.8	222500	Unfunded FECA Liability	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	1	1				
2.9 231000 Liability for Advances and Prepayments	7.8	229000	Other Unfunded Employment Related Liability	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U						
2.9 231000 Liability for Advances and Prepayments								•					
1.10	7.9	Advances	from others and deferred credits (RC 23)/1					23					
46/10 29800 Custodial Liability E G CF/DFEC/EG/EMEPER/ES/ET/GAME/TR/UGUS/UT EU	7.9	231000	Liability for Advances and Prepayments	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7				
46/10 29800 Custodial Liability E G CF/DFEC/EG/EMEPER/ES/ET/GAME/TR/UGUS/UT EU													
Part	7.10	46)/1	•					46					
Custodial Activity	7.10	298000	Custodial Liability	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U						
7.11 Other liabilities (without reciprocals) (RC 29/1 7.11 214000 Accrued Interest Payable Not Otherwise Classified E G CFDFEC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 7.11 221300 Employer Contributions and Payroll Taxes Payable E Z CFDF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 7.11 222500 Other Unfinded Employment Related Liability E Z CFDF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 7.11 24000 Liability for Nonfiduciary Deposit Funds and Undeposited E Z CFDF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 7.11 24000 Liability for Clearing Accounts E Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 7.11 298000 Custodial Liability E Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 7.11 298000 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity E Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E/U 7.11 298000 Other Liabilities Without Related Budgetary Obligations E Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E/U 7.12 Liability for fund balance with Treasury (RC 40)/1 40 7.13 Other liabilities (RC 30)/1 30 7.13 259000 Other Debt E G CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 7.13 299000 Other Liabilities Without Related Budgetary Obligations E G CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 7.13 299000 Other Liabilities Without Related Budgetary Obligations E G CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 7.13 299000 Other Liabilities Without Related Budgetary Obligations E G CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 7.14 299000 Other Liabilities Without Related Budgetary Obligations E G CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 7.15 299000 Other Liabilities Without Related Budgetary Obligations E G CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 7.16 CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 7.17 299000 Other Liabilities Without Related Budgetary Obligations E G CF/DF/EC/EG/EM/E	7.10	298500	*	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U						
214000		2 CHAILEGE BREATHANDER IN COLOUR IN											
221300 Employer Contributions and Payroll Taxes Payable E Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT EU	7.11	Other liab	ilities (without reciprocals) (RC 29)/1					29					
7.11 222500 Unfunded FECA Liability E Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U	7.11	214000	Accrued Interest Payable - Not Otherwise Classified	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U						
7.11 229000 Other Unfunded Employment Related Liability E Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U	7.11	221300	Employer Contributions and Payroll Taxes Payable	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U						
240000 Liability for Nonfiduciary Deposit Funds and Undeposited E Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U	7.11	222500	Unfunded FECA Liability	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U						
Collections	7.11	229000		Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U						
7.11 298000 Custodial Liability E Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E/U 7.11 298000 Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity 7.11 299000 Other Liabilities Without Related Budgetary Obligations E Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E/U 7.12 Liability for fund balance with Treasury (RC 40)/1 40 7.13 Other liabilities (RC 30)/1 30 7.14 299000 Other Liabilities (RC 30)/1 30 7.15 259000 Other Liabilities Without Related Budgetary Obligations E G CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 7.13 299000 Other Liabilities Without Related Budgetary Obligations E F GA E/U 7.13 299000 Other Liabilities Without Related Budgetary Obligations E F GA E/U 7.15 GA E/U 7.17 299000 Other Liabilities Without Related Budgetary Obligations E G CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT E/U	7.11	240000		Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U						
E Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E/U	7.11	241000	Liability for Clearing Accounts	E	Z	CF	E/U						
Custodial Activity	7.11	298000	Custodial Liability	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U						
E Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E/U	7.11	298500	*	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U						
7.12 201000 Liability for Fund Balance With Treasury E F GA U 7.13 Other liabilities (RC 30)/1 7.13 259000 Other Debt E G CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 7.13 299000 Other Liabilities Without Related Budgetary Obligations E F G CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT E/U 7.13 299000 Other Liabilities Without Related Budgetary Obligations E G CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT E/U	7.11	299000	Other Liabilities Without Related Budgetary Obligations	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U						
7.12 201000 Liability for Fund Balance With Treasury E F GA U 7.13 Other liabilities (RC 30)/1 7.13 259000 Other Debt E G CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 7.13 299000 Other Liabilities Without Related Budgetary Obligations E F G CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT E/U 7.13 299000 Other Liabilities Without Related Budgetary Obligations E G CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT E/U	7.12	Liability f	or fund balance with Treasury (RC 40)/1					40					
7.13 Other liabilities (RC 30)/1 30 7.13 259000 Other Debt E G CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U E/U 7.13 299000 Other Liabilities Without Related Budgetary Obligations E F GA E/U E/U 7.13 299000 Other Liabilities Without Related Budgetary Obligations E G CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT E/U E/U				F	F	GA	II	+0					
7.13 259000 Other Debt E G CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 7.13 299000 Other Liabilities Without Related Budgetary Obligations E F G CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT E/U 7.13 299000 Other Liabilities Without Related Budgetary Obligations E G CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT E/U			y	L	1	JA.		<u> </u>					
7.13 259000 Other Debt E G CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 7.13 299000 Other Liabilities Without Related Budgetary Obligations E F G CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT E/U 7.13 299000 Other Liabilities Without Related Budgetary Obligations E G CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT E/U	7.13	3 Other liabilities (RC 30)/1											
7.13 299000 Other Liabilities Without Related Budgetary Obligations E F GA E/U 7.13 299000 Other Liabilities Without Related Budgetary Obligations E G CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT E/U				Е	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	1					
7.13 299000 Other Liabilities Without Related Budgetary Obligations E G CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT E/U	7.13	299000	Other Liabilities Without Related Budgetary Obligations			i		1					
7.14 Total federal liabilities	7.13	299000	Other Liabilities Without Related Budgetary Obligations			-		İ	<u> </u>				
7.14 Total federal liabilities								•					
	7.14	Total feder	ral liabilities										

USSGL Crosswalk - Reclassified Balance Sheet

Line	USSGL		D . E .	E 101 E 1	F 1/2	D 4 T G 1	D : G :	
No.		USSGL Account Title calculated. Equals sum of lines 7.1 through 7.13.	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
	I ills lille is	s calculated. Equals sum of files 7.1 through 7.15.		ı			ı	ı
0	Total liabi	lition			<u> </u>		<u> </u>	<u> </u>
o	Total habi	nues		I	<u> </u>		ı	
	This line is	s calculated. Equals sum of lines 6.10 and 7.14.			<u> </u>		<u> </u>	<u> </u>
	I ms mie is	s carculated. Equals sum of files 0.10 and 7.14.		ı			ı	I
0	Net positio				<u> </u>		<u> </u>	
,	Net positio	ni;	I	ī	Г		ı	ı
0.1	Not monitio	m. famile from dedicated collections						
9.1 9.1	310000	on - funds from dedicated collections Unexpended Appropriations - Cumulative	-	ı			ı	ı
	310100	Unexpended Appropriations - Appropriations Received	В		EC/EG/EM/EP/ER/ES/ET/TR	E		
9.1			E	G	EC/EG/EM/EP/ER/ES/ET/TR	Е		
9.1	310200	Unexpended Appropriations - Transfers-In	E	F	EC/EG/EM/EP/ER/ES/ET/TR	E		
9.1	310300	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						
		Corrections of Errors - Tears Freeeding the Frior Tear	Е	Z	EC/EG/EM/EP/ER/ES/ET/TR	Е		
9.1	310600	Unexpended Appropriations - Adjustments	E	G	EC/EG/EM/EP/ER/ES/ET/TR	E		
9.1	310700	Unexpended Appropriations - Used	E	G	EC/EG/EM/EP/ER/ES/ET/TR	E		
9.1	310800	Unexpended Appropriations - Prior-Period Adjustments Due to	L	- G	BC/BG/EM/EF/ER/EG/ET/TR	L		
		Corrections of Errors	Е	Z	EC/EG/EM/EP/ER/ES/ET/TR	E		
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	В		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	510000	Revenue From Goods Sold	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	510900	Contra Revenue for Goods Sold	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	520000	Revenue From Services Provided	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	520900	Contra Revenue for Services Provided	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	531000	Interest Revenue - Other						
			Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	Е		
9.1	531100	Interest Revenue - Investments	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	531200	Interest Revenue - Loans Receivable/Uninvested Funds	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	531300	Interest Revenue - Subsidy Amortization	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	531400	Dividend Income Accounted for Under the Provisions of the Federal	Б	N		F		
9.1	531500	Credit Reform Act Contra Revenue for Dividend Income Accounted for Under the	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	331300	Provisions of the Federal Credit Reform Act	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	531900	Contra Revenue for Interest Revenue - Other	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	532000	Penalties and Fines Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	532400	Contra Revenue for Penalties and Fines	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	532500	Administrative Fees Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	532900	Contra Revenue for Administrative Fees	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
···	552700	Conductor on a for rightning duty of cos	L	1711	CI/DI/EC/EG/EM/EI/EN/ES/EI/GA/IN/UG/US/UI	E		

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.
9.1	540000	Funded Benefit Program Revenue	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	550000	Insurance and Guarantee Premium Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	560000	Donated Revenue - Financial Resources	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	560900	Contra Revenue for Donations - Financial Resources	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	561000	Donated Revenue - Nonfinancial Resources	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	561900	Contra Donated Revenue - Nonfinancial Resources	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	565000	Forfeiture Revenue - Forfeitures of Property	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	570000	Expended Appropriations	E	G	CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E E		
9.1	570500	Expended Appropriations - Prior Period Adjustments Due to	L	G	CI/EC/EG/EM/EI/EM/ES/E1/TM/OG/OS/O1	L		
7.1	0.70000	Corrections of Errors - Years Preceding the Prior Year	Е	Z	CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E		
9.1	570800	Expended Appropriations - Prior-Period Adjustments Due to						
		Corrections of Errors	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E		
9.1	570900	Expended Appropriations - Prior-Period Adjustments Due to						
		Changes in Accounting Principles	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	Е		
9.1	572000	Financing Sources Transferred In Without Reimbursement	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	573000	Financing Sources Transferred Out Without Reimbursement	Е	F/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	574000	Appropriated Dedicated Collections Transferred In	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	574500	Appropriated Dedicated Collections Transferred Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	575000	Expenditure Financing Sources - Transfers-In	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	575500	Nonexpenditure Financing Sources - Transfers-In - Other	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	576000	Expenditure Financing Sources - Transfers-Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital	_					
0.1	577500	Transfers	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	577500	Nonbudgetary Financing Sources Transferred In	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	Е		
9.1	577600	Nonbudgetary Financing Sources Transferred Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	578000	Imputed Financing Sources	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	579000	Other Financing Sources	Е	G/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	Е		
9.1	579100	Adjustment to Financing Sources - Credit Reform	Е	G/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е	1	
9.1	579200	Financing Sources To Be Transferred Out - Contingent Liability	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	579500	Seigniorage	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	580000	Tax Revenue Collected - Not Otherwise Classified	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E	İ	
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USSGL Crosswalk - Reclassified Balance Sheet

No.	
	Addl. Info.
9.1 \$80400 Tax Revenue Collected - Estate and Gift E G/N CFDFEC/EGEMEPERESET/GATRUGUSUT E STORY TAX Revenue Collected - Estate and Gift E G/N CFDFEC/EGEMEPERESET/GATRUGUSUT E G/N CFDFEC/EGEMEPERES	
9.1 580600 Tax Revenue Collected - Customs E G/N CFDFECGEM/EP/ER/ES/ET/GA/TR/UG/US/UT E	
Section	
E G/N CFDFEC/GGEMEPERESETGATR/UGUSUT E	
S82200 Tax Revenue Accrual Adjustment - Corporate	
S82300 Tax Revenue Accrual Adjustment - Unemployment	
582400 Tax Revenue Accrual Adjustment - Excise E G/N CF/DF/EC/E/G/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E	
S82500 Tax Revenue Accrual Adjustment - Estate and Gift	
S82600 Tax Revenue Accrual Adjustment - Customs	
S83000 Contra Revenue for Taxes - Not Otherwise Classified E G/N CF/DF/EC/E/G/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E	
9.1 583100 Contra Revenue for Taxes - Individual E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 583200 Contra Revenue for Taxes - Corporate E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 583300 Contra Revenue for Taxes - Unemployment E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 583400 Contra Revenue for Taxes - Excise E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 583500 Contra Revenue for Taxes - Excise E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 583500 Contra Revenue for Taxes - Excise E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 583600 Contra Revenue for Taxes - Customs E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589000 Tax Revenue Refunds - Not Otherwise Classified E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589100 Tax Revenue Refunds - Individual E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589200 Tax Revenue Refunds - Corporate E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589300 Tax Revenue Refunds - Unemployment E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589400 Tax Revenue Refunds - Excise E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589500 Tax Revenue Refunds - Excise E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589500 Tax Revenue Refunds - Customs E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589500 Tax Revenue Refunds - Customs E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589500 Tax Revenue Refunds - Customs E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589500 Tax Revenue Refunds - Customs E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589500 Tax Revenue Refunds - Customs E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589500 Tax Revenue Refunds - Customs E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589500 Tax Revenue Refunds - Customs E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589500 Tax Revenue Refunds - Customs E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589500 Tax Revenue Refunds - Customs E G/N CF/DF/EC/EG/EM/EP/ER/	
9.1 583200 Contra Revenue for Taxes - Corporate	
9.1 583300 Contra Revenue for Taxes - Unemployment E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 583400 Contra Revenue for Taxes - Excise E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 583500 Contra Revenue for Taxes - Estate and Gift E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 583600 Contra Revenue for Taxes - Customs E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589000 Tax Revenue Refunds - Not Otherwise Classified E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589100 Tax Revenue Refunds - Individual E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589200 Tax Revenue Refunds - Corporate E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589300 Tax Revenue Refunds - Unemployment E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589400 Tax Revenue Refunds - Excise E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589500 Tax Revenue Refunds - Excise E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589500 Tax Revenue Refunds - Excise E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589500 Tax Revenue Refunds - Excise E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589500 Tax Revenue Refunds - Customs E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589600 Tax Revenue Refunds - Customs E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589600 Tax Revenue Refunds - Customs E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 59900 Other Revenue E 9.1 59900 Contra Revenue for Other Revenue E F/N/Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 59900 Revenue and Other Financing Sources - Cancellations E G E C/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 591900 Revenue and Other Financing Sources - Cancellations E G E C/EG/EM/EP/ER/ES/ET/TR/US/UT E	
9.1 583400 Contra Revenue for Taxes - Excise E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 583500 Contra Revenue for Taxes - Estate and Gift E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 583600 Contra Revenue For Taxes - Customs E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589000 Tax Revenue Refunds - Not Otherwise Classified E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589100 Tax Revenue Refunds - Not Otherwise Classified E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589100 Tax Revenue Refunds - Corporate E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589300 Tax Revenue Refunds - Currengloyment E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589400 Tax Revenue Refunds - Existe and Gift E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589500 Tax Revenue Refunds - Customs E G/N <td></td>	
9.1 \$83500 Contra Revenue for Taxes - Estate and Gift E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E E 9.1 \$83600 Contra Revenue for Taxes - Customs E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 \$89000 Tax Revenue Refunds - Not Otherwise Classified E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 \$89100 Tax Revenue Refunds - Individual E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 \$89200 Tax Revenue Refunds - Corporate E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 \$89300 Tax Revenue Refunds - Unemployment E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 \$89400 Tax Revenue Refunds - Excise E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 \$89500 Tax Revenue Refunds - Estate and Gift E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 \$89500 Tax Revenue Refunds - Customs E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 \$99000 Contra Revenue E F/N/Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 \$99000 Contra Revenue E F/N/Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 \$99000 Contra Revenue F F/N/Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 \$99000 Contra Revenue F F/N/Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 \$99000 Valuation Change in Investments - Exchange Stabilization Fund	
9.1 583600 Contra Revenue for Taxes - Customs E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589000 Tax Revenue Refunds - Not Otherwise Classified E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589100 Tax Revenue Refunds - Individual E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589200 Tax Revenue Refunds - Corporate E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589300 Tax Revenue Refunds - Unemployment E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589400 Tax Revenue Refunds - Excise E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589500 Tax Revenue Refunds - Estate and Gift E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589600 Tax Revenue Refunds - Customs E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 59000 Other Revenue E F/N/Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 59000 Contra Revenue for Other Revenue E F/N/Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 59100 Revenue and Other Financing Sources - Cancellations E G EC/EG/EM/EP/ER/ES/ET/TR/US/UT E 9.1 59100 Valuation Change in Investments - Exchange Stabilization Fund	
9.1 58900 Tax Revenue Refunds - Not Otherwise Classified	
S89100 Tax Revenue Refunds - Individual E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E	
S89200 Tax Revenue Refunds - Corporate E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589300 Tax Revenue Refunds - Unemployment E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589400 Tax Revenue Refunds - Excise E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589500 Tax Revenue Refunds - Estate and Gift E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589600 Tax Revenue Refunds - Customs E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 590000 Other Revenue E F/N/Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 590900 Contra Revenue for Other Revenue E F/N/Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 591900 Revenue and Other Financing Sources - Cancellations E G EC/EG/EM/EP/ER/ES/ET/TR/US/UT E 9.1 592100 Valuation Change in Investments - Exchange Stabilization Fund E EC/EG/EM/EP/ER/ES/ET/TR/US/UT E 9.1 592100 Valuation Change in Investments - Exchange Stabilization Fund E EC/EG/EM/EP/ER/ES/ET/TR/US/UT E 9.1 592100 Valuation Change in Investments - Exchange Stabilization Fund E EC/EG/EM/EP/ER/ES/ET/TR/US/UT E 9.1 592100 Valuation Change in Investments - Exchange Stabilization Fund E EC/EG/EM/EP/ER/ES/ET/TR/US/UT E EC/EG/EM/EP/ER/	
9.1 589300 Tax Revenue Refunds - Unemployment	
9.1 589400 Tax Revenue Refunds - Excise	
9.1 589500 Tax Revenue Refunds - Estate and Gift E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 589600 Tax Revenue Refunds - Customs E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 590000 Other Revenue E F/N/Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E 9.1 590900 Contra Revenue for Other Revenue E F/N/Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 591900 Revenue and Other Financing Sources - Cancellations E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 591900 Revenue and Other Financing Sources - Cancellations E G EC/EG/EM/EP/ER/ES/ET/TR/US/UT E 9.1 592100 Valuation Change in Investments - Exchange Stabilization Fund	
9.1 589600 Tax Revenue Refunds - Customs E G/N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 590000 Other Revenue E F/N/Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E 9.1 590900 Contra Revenue for Other Revenue E F/N/Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E 9.1 591900 Revenue and Other Financing Sources - Cancellations E G EC/EG/EM/EP/ER/ES/ET/TR/US/UT E 9.1 592100 Valuation Change in Investments - Exchange Stabilization Fund	
9.1 59000 Other Revenue E F/N/Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E 9.1 59090 Contra Revenue for Other Revenue E F/N/Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 59190 Revenue and Other Financing Sources - Cancellations E G EC/EG/EM/EP/ER/ES/ET/TR/US/UT E 9.1 592100 Valuation Change in Investments - Exchange Stabilization Fund	
E F/N/Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E 9.1 59090 Contra Revenue for Other Revenue E F/N/Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 59190 Revenue and Other Financing Sources - Cancellations E G EC/EG/EM/EP/ER/ES/ET/TR/US/UT E 9.1 592100 Valuation Change in Investments - Exchange Stabilization Fund	
9.1 590900 Contra Revenue for Other Revenue E F/N/Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E 9.1 591900 Revenue and Other Financing Sources - Cancellations E G EC/EG/EM/EP/ER/ES/ET/TR/US/UT E 9.1 592100 Valuation Change in Investments - Exchange Stabilization Fund	
9.1 591900 Revenue and Other Financing Sources - Cancellations E G EC/EG/EM/EP/ER/ES/ET/TR/US/UT E 9.1 592100 Valuation Change in Investments - Exchange Stabilization Fund	2
9.1 592100 Valuation Change in Investments - Exchange Stabilization Fund	2
9.1 59200 Valuation Change in Investments for Federal Government Sponsored Enterprise E N UG E	
9.1 592300 Valuation Change in Investments - Beneficial Interest in Trust E N UG E	
9.1 599000 Collections for Others - Statement of Custodial Activity E G/N/Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E	
9.1 599100 Accrued Collections for Others - Statement of Custodial Activity E G/N/Z CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E	

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.
9.1	599300	Offset to Non-Entity Collections - Statement of Changes in Net						
		Position	E	G/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in						
0.4	#00#00	Net Position	Е	G/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F		E		
9.1	599800	Custodial Collections Transferred Out to a Treasury Account Symbol	E	Г	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
7.1	399800	Other Than the General Fund of the Treasury						
		,	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	610000	Operating Expenses/Program Costs	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	615000	Expensed Asset	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	619000	Contra Bad Debt Expense - Incurred for Others	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	619900	Adjustment to Subsidy Expense	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal						
		Service and/or the Federal Financing Bank	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	632000	Interest Expenses on Securities	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	633000	Other Interest Expenses	E	F/G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	633800	Remuneration Interest	E	F/N	EP	Е		
9.1	634000	Interest Expense Accrued on the Liability for Loan Guarantees	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	640000	Benefit Expense	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	650000	Cost of Goods Sold	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	660000	Applied Overhead	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	661000	Cost Capitalization Offset	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	671000	Depreciation, Amortization, and Depletion	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	672000	Bad Debt Expense	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	673000	Imputed Costs	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	679000	Other Expenses Not Requiring Budgetary Resources	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	679500	Contra Expense-Nonfiduciary Deposit Fund Intragovernmental						
		Administrative Fees	E	N	DF	E		
9.1	680000	Future Funded Expenses	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)						
			E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	690000	Nonproduction Costs	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	711000	Gains on Disposition of Assets - Other	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	711100	Gains on Disposition of Investments	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	711200	Gains on Disposition of Borrowings	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	717100	Gains on Changes in Long-Term Assumptions - From Experience	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	717200	Losses on Changes in Long-Term Assumptions - From Experience	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	718000	Unrealized Gains	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E		

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.
9.1	718100	Unrealized Gain - Exchange Stabilization Fund	Е	N	EP	Е		
9.1	719000	Other Gains	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	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	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	721100	Losses on Disposition of Investments	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	721200	Losses on Disposition of Borrowings	E	F/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	727100	Gains on Changes in Long-Term Assumptions	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	727200	Losses on Changes in Long-Term Assumptions	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	728000	Unrealized Losses						
			E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E		
9.1	728100	Unrealized Losses - Exchange Stabilization Fund	Е	N	EP	E		
9.1	729000	Other Losses	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/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	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	730000	Extraordinary Items	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	Е	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year	Е	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	750000	Distribution of Income - Dividend	Е	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	760000	Changes in Actuarial Liability	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	880100	Offset for Purchases of Assets	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	880200	Purchases of Property, Plant, and Equipment	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	880300	Purchases of Inventory and Related Property	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	880400	Purchases of Assets - Other	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
				-	•			
9.2	Net positio	on - funds other than those from dedicated collections						
9.2	310000	Unexpended Appropriations - Cumulative	В		EC/EG/EM/EP/ER/ES/ET	U		
9.2	310100	Unexpended Appropriations - Appropriations Received	Е	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	1	
9.2	310300	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	Е	Z	EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2	310600	Unexpended Appropriations - Adjustments	E	G	EC/EG/EM/EP/ER/ES/ET/TR	U	 	
9.2	310700	Unexpended Appropriations - Vised	E	G	EC/EG/EM/EP/ER/ES/E1/1R EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2		Unexpended Appropriations - Prior-Period Adjustments Due to	E	G	EC/EG/EIVI/EF/ER/EØ/E I/ I R	U	 	
1.4	310000	Corrections of Errors	Е	Z	EC/EG/EM/EP/ER/ES/ET/TR	U		
9.2	310900	Unexpended Appropriations - Prior-Period Adjustments Due to		-				
		Changes in Accounting Principles	Е	Z	EC/EG/EM/EP/ER/ES/ET/TR	U		

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Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	320000	Appropriations Outstanding - Cumulative	В		GA	U		
9.2	320100	Appropriations Outstanding - Warrants Issued	E	F	GA	U		
9.2		Appropriations Outstanding - Adjustments	Е	F	GA	U		
9.2	320700	Appropriations Outstanding - Used	E	F	GA	U		
9.2	331000	Cumulative Results of Operations	В		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	510000	Revenue From Goods Sold	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	510900	Contra Revenue for Goods Sold	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	520000	Revenue From Services Provided	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	520900	Contra Revenue for Services Provided	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	531000	Interest Revenue - Other	Б	Far		**		
0.2	521100	I control Description	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
9.2		Interest Revenue - Investments	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	531300	Interest Revenue - Subsidy Amortization	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	531900	Contra Revenue for Interest Revenue - Other	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	532000	Penalties and Fines Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	532400	Contra Revenue for Penalties and Fines	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	532500	Administrative Fees Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	532900	Contra Revenue for Administrative Fees	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	540000	Funded Benefit Program Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	540500	Unfunded FECA Benefit Revenue	E	F/N	EG	U		
9.2	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F/N	EG	U		
9.2	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	550000	Insurance and Guarantee Premium Revenue	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	560000	Donated Revenue - Financial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	560900	Contra Revenue for Donations - Financial Resources	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	561000	Donated Revenue - Nonfinancial Resources	E	N N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	561900	Contra Donated Revenue - Nonfinancial Resources	E	N N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E E	N N		U		
9.2	565000	Forfeiture Revenue - Cash and Cash Equivalents Forfeiture Revenue - Forfeitures of Property			CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			
			E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	570000	Expended Appropriations	E	G	CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	U		
9.2	570005	Appropriations - Expended	E	F	GA	U		

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Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	570500	Expended Appropriations - Prior Period Adjustments Due to						
		Corrections of Errors - Years Preceding the Prior Year	Е	Z	CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	U		
9.2	570800	Expended Appropriations - Prior-Period Adjustments Due to						
	*****	Corrections of Errors	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	U		
9.2	570900	Expended Appropriations - Prior-Period Adjustments Due to	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	U		
9.2	571000	Changes in Accounting Principles Transfer in of Agency Unavailable Custodial and Non-Entity	Е	L	CF/DF/EC/EG/EM/EP/ER/ES/E1/1R/UG/US/U1	U		
9.2	371000	Collections	Е	F	GA	U		
9.2	571200	Accrual of Agency Amount To Be Collected - Custodial and Non-		-	5			
		Entity	Е	F	GA	U		
9.2	572000	Financing Sources Transferred In Without Reimbursement	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	573000	Financing Sources Transferred Out Without Reimbursement						
			E	F/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	574000	Appropriated Dedicated Collections Transferred In	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	574500	Appropriated Dedicated Collections Transferred Out	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	575000	Expenditure Financing Sources - Transfers-In	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	575500	Nonexpenditure Financing Sources - Transfers-In - Other	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers						
			E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	576000	Expenditure Financing Sources - Transfers-Out	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital						
		Transfers	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	577500	Nonbudgetary Financing Sources Transferred In						
			Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
9.2	577600	Nonbudgetary Financing Sources Transferred Out	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	578000	Imputed Financing Sources	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	579000	Other Financing Sources						
			Е	G/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
9.2	579001	Other Non-Budgetary Financing Sources for Debt			P.G.	**		
9.2	579010	Accruals/Amortization Other General Fund Financing Sources	Е	G	EG	U		
		Adjustment to Financing Sources - Credit Reform	E	F/Z	GA	U		
9.2	579100	, o	Е	G/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	579200	Financing Sources To Be Transferred Out - Contingent Liability	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	579500	Seigniorage	E	N N		U		
9.2	580000	Tax Revenue Collected - Not Otherwise Classified	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	580100	Tax Revenue Collected - Not Otherwise Classified		G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT		-	
9.2	580200	Tax Revenue Collected - Individual Tax Revenue Collected - Corporate	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
		-	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	ļ	
9.2	580300	Tax Revenue Collected - Unemployment	E	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	580400	Tax Revenue Collected - Excise	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	ļ	
9.2	580500	Tax Revenue Collected - Estate and Gift	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	580600	Tax Revenue Collected - Customs	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		

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Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	582100	Tax Revenue Accrual Adjustment - Individual	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	582200	Tax Revenue Accrual Adjustment - Corporate	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	582300	Tax Revenue Accrual Adjustment - Unemployment	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	582400	Tax Revenue Accrual Adjustment - Excise	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	582500	Tax Revenue Accrual Adjustment - Estate and Gift	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	582600	Tax Revenue Accrual Adjustment - Customs	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	583000	Contra Revenue for Taxes - Not Otherwise Classified	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	583100	Contra Revenue for Taxes - Individual	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	583200	Contra Revenue for Taxes - Corporate	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	583300	Contra Revenue for Taxes - Unemployment	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	583400	Contra Revenue for Taxes - Excise	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	583500	Contra Revenue for Taxes - Estate and Gift	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	583600	Contra Revenue for Taxes - Customs	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	589000	Tax Revenue Refunds - Not Otherwise Classified	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	589100	Tax Revenue Refunds - Individual	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	589200	Tax Revenue Refunds - Corporate	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	589300	Tax Revenue Refunds - Unemployment	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	589400	Tax Revenue Refunds - Excise	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	589500	Tax Revenue Refunds - Estate and Gift	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	589600	Tax Revenue Refunds - Customs	Е	G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	590000	Other Revenue						
			Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
9.2	590900	Contra Revenue for Other Revenue	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	591900	Revenue and Other Financing Sources - Cancellations	Е	G	EC/EG/EM/EP/ER/ES/ET/TR/US/UT	U		
9.2	592100	Valuation Change in Investments - Exchange Stabilization Fund	E	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 Activity	Е	G/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
9.2	599100	Accrued Collections for Others - Statement of Custodial Activity	E	G/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		

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Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	599800	Custodial Collections Transferred Out to a Treasury Account Symbol						
		Other Than the General Fund of the Treasury						
			Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	610000	Operating Expenses/Program Costs	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	615000	Expensed Asset	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	619900	Adjustment to Subsidy Expense	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal						
		Service and/or the Federal Financing Bank	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	632000	Interest Expenses on Securities	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	633000	Other Interest Expenses	Е	F/G/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	-			**		
0.0	* 10000	2 4 2	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	640000	Benefit Expense	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	650000	Cost of Goods Sold	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	660000	Applied Overhead	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	661000	Cost Capitalization Offset	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	671000	Depreciation, Amortization, and Depletion	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	672000	Bad Debt Expense	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	673000	Imputed Costs	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	679500	Contra Expense-Nonfiduciary Deposit Fund Intragovernmental						
		Administrative Fees	E	N	DF	U		
9.2	680000	Future Funded Expenses	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	685000	Employer Contributions to Employee Benefit Programs Not						
		Requiring Current-Year Budget Authority (Unobligated)						
			Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	690000	Nonproduction Costs	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	711000	Gains on Disposition of Assets - Other	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	711100	Gains on Disposition of Investments	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	711200	Gains on Disposition of Borrowings	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	717100	Gains on Changes in Long-Term Assumptions - From Experience	_					
0.2	717200		Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	717200	Losses on Changes in Long-Term Assumptions - From Experience	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	718000	Unrealized Gains	Е	IN	CF/DF/EC/EG/EM/EP/ER/ES/E1/GA/1R/UG/US/U1	U		
9.2	/10000	Oneanzed Gams	Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
9.2	719000	Other Gains	E	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	719090	Gains on International Monetary Fund Assets	E	1/11	EG	IJ		
9.2	721000	Losses on Disposition of Assets - Other	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	IJ	1	
9.2	721100	Losses on Disposition of Investments	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U	1	
9.2	721200	Losses on Disposition of Investments Losses on Disposition of Borrowings	E			U		
	727100	-		F/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	-		
9.2	/2/100	Gains on Changes in Long-Term Assumptions	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		

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Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	727200	Losses on Changes in Long-Term Assumptions	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	728000	Unrealized Losses						
			Е	F/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	U		
9.2		Other Losses	Е	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	729090	Losses on International Monetary Fund Assets	Е		EG	U		
9.2		Other Losses from Impairment of Assets	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	730000	Extraordinary Items	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year	E	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Ŭ		
9.2	750000	Distribution of Income - Dividend	Е	N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	760000	Changes in Actuarial Liability	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	771000	Trust Fund Warrant Journal Vouchers Issued Net of Adjustments	E	F	GA	U		
9.2	880100	Offset for Purchases of Assets	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	880200	Purchases of Property, Plant, and Equipment	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	880300	Purchases of Inventory and Related Property	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	880400	Purchases of Assets - Other	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
10	Total net p	oosition						
	This line is	s calculated. Equals sum of lines 9.1 and 9.2.		ı				ı
11	Total liabi	lities and net position						
	This line is	s calculated. Equals sum of lines 8 and 10.						

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Footnotes and Additional Information

1. For Reciprocal Category (RC) detail information, see TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.

- 2. FASAB recognizes amounts returned to Puerto Rico and the U.S. Virgin Islands as non-federal custodial liabilities as referenced in SFFAS No. 7, paragraph 289.
- 3. Does not include derivative assets.
- 4. Related to investments in derivative assets.
- 5. Includes non-derivative liabilities.
- 6. Related to derivative liabilities.
- 7. Exclude General Fund (Trading Partner code 9900) activity in this account.
- 8. Report only General Fund (Trading Partner code 9900) activity associated with this account. With the implementation of GTAS there is a new Federal/Non-federal attribute domain value of G for the General Fund.