

**U.S. Government Standard General Ledger**

**SECTION VI. USSGL Crosswalks - Reclassified Statements**

This section includes crosswalks for use in fiscal 2014 GTAS Implementation Testing. 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*, Transmittal Letter 684, dated May 30, 2013.

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 FMS:

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## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
<b>1</b>	<b>Assets</b>						
<b>2</b>	<b>Non-Federal</b>						
<b>2.1</b>	<b>Cash and Other Monetary Assets</b>						
2.1	111000	Undeposited Collections	E	N	E/U		
2.1	112000	Imprest Funds	E	N	E/U		
2.1	112500	U.S. Debit Card Funds	E	N	E/U		
2.1	113000	Funds Held by the Public	E	N	E/U		
2.1	119000	Other Cash	E	N	E/U		
2.1	119300	International Monetary Fund Assets - Reserve Position	E	N	E/U		
2.1	119400	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	E	N	E/U		
2.1	119500	Other Monetary Assets	E	N	E/U		
2.1	120000	Foreign Currency	E	N	E/U		
2.1	120500	Foreign Currency Denominated Equivalent Assets	E	N	E		
2.1	120900	Uninvested Foreign Currency	E	N	E		
2.1	134400	Interest Receivable on Special Drawing Rights	E	N	E		
2.1	138400	Interest Receivable - Foreign Currency Denominated Assets	E	N	E		
2.1	153100	Seized Monetary Instruments	E	N	E/U		
2.1	153200	Seized Cash Deposited	E	N	E/U		
<b>2.2</b>	<b>Accounts and Taxes Receivable</b>						
2.2	131000	Accounts Receivable	E	N	E/U		
2.2	131900	Allowance for Loss on Accounts Receivable	E	N	E/U		
2.2	132000	Funded Employment Benefit Contributions Receivable	E	N	E/U		
2.2	132500	Taxes Receivable	E	N	E/U		

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
2.2	132900	Allowance for Loss on Taxes Receivable	E	N	E/U		
2.2	134000	Interest Receivable - Not Otherwise Classified	E	N	E/U		
2.2	134300	Interest Receivable - Taxes	E	N	E/U		
2.2	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	N	E/U		
2.2	134800	Allowance for Loss on Interest Receivable - Taxes	E	N	E/U		
2.2	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	N	E/U		
2.2	136300	Penalties and Fines Receivable - Taxes	E	N	E/U		
2.2	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	N	E/U		
2.2	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	E	N	E/U		
2.2	137000	Administrative Fees Receivable - Not Otherwise Classified	E	N	E/U		
2.2	137300	Administrative Fees Receivable - Taxes	E	N	E/U		
2.2	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	N	E/U		
2.2	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	E	N	E/U		
<b>2.3 Loans Receivable and Mortgage Backed Securities</b>							
2.3	134100	Interest Receivable - Loans	E	N	E/U		
2.3	134500	Allowance for Loss on Interest Receivable - Loans	E	N	E/U		
2.3	135000	Loans Receivable	E	N	E/U		
2.3	135900	Allowance for Loss on Loans Receivable	E	N	E/U		
2.3	136100	Penalties and Fines Receivable - Loans	E	N	E/U		
2.3	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E	N	E/U		

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
2.3	137100	Administrative Fees Receivable - Loans	E	N	E/U		
2.3	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	N	E/U		
2.3	139900	Allowance for Subsidy	E	N	E/U		
2.3	155100	Foreclosed Property	E	N	E/U		
2.3	155900	Foreclosed Property - Allowance	E	N	E/U		
<b>TARP Direct Loans and Equity Investments (for use by Treasury only)</b>							
2.4	138000	Loans Receivable - Troubled Assets Relief Program	E	N	E/U		
2.4	138100	Interest Receivable - Loans - Troubled Assets Relief Program	E	N	E/U		
2.4	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	E	N	E/U		
2.4	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	E	N	E/U		
2.4	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U		
2.4	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U		
2.4	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U		
2.4	164500	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U		
2.4	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act	E	N	E/U		

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## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
2.4	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U		
<b>2.5 Inventory and Related Property</b>							
2.5	151100	Operating Materials and Supplies Held for Use	E	N	E/U		
2.5	151200	Operating Materials and Supplies Held in Reserve for Future Use	E	N	E/U		
2.5	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	E	N	E/U		
2.5	151400	Operating Materials and Supplies Held for Repair	E	N	E/U		
2.5	151900	Operating Materials and Supplies - Allowance	E	N	E/U		
2.5	152100	Inventory Purchased for Resale	E	N	E/U		
2.5	152200	Inventory Held in Reserve for Future Sale	E	N	E/U		
2.5	152300	Inventory Held for Repair	E	N	E/U		
2.5	152400	Inventory - Excess, Obsolete, and Unserviceable	E	N	E/U		
2.5	152500	Inventory - Raw Materials	E	N	E/U		
2.5	152600	Inventory - Work-in-Process	E	N	E/U		
2.5	152700	Inventory - Finished Goods	E	N	E/U		
2.5	152900	Inventory - Allowance	E	N	E/U		
2.5	154100	Forfeited Property Held for Sale	E	N	E/U		
2.5	154200	Forfeited Property Held for Donation or Use	E	N	E/U		
2.5	154900	Forfeited Property - Allowance	E	N	E/U		
2.5	156100	Commodities Held Under Price Support and Stabilization Support Programs	E	N	E/U		
2.5	156900	Commodities - Allowance	E	N	E/U		
2.5	157100	Stockpile Materials Held in Reserve	E	N	E/U		
2.5	157200	Stockpile Materials Held for Sale	E	N	E/U		

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
2.5	159100	Other Related Property	E	N	E/U		
2.5	159900	Other Related Property - Allowance	E	N	E/U		
<b>2.6 Property, Plant, and Equipment</b>							
2.6	171100	Land and Land Rights	E	N	E/U		
2.6	171200	Improvements to Land	E	N	E/U		
2.6	171900	Accumulated Depreciation on Improvements to Land	E	N	E/U		
2.6	172000	Construction-in-Progress	E	N	E/U		
2.6	173000	Buildings, Improvements, and Renovations	E	N	E/U		
2.6	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations	E	N	E/U		
2.6	174000	Other Structures and Facilities	E	N	E/U		
2.6	174900	Accumulated Depreciation on Other Structures and Facilities	E	N	E/U		
2.6	175000	Equipment	E	N	E/U		
2.6	175900	Accumulated Depreciation on Equipment	E	N	E/U		
2.6	181000	Assets Under Capital Lease	E	N	E/U		
2.6	181900	Accumulated Depreciation on Assets Under Capital Lease	E	N	E/U		
2.6	182000	Leasehold Improvements	E	N	E/U		
2.6	182900	Accumulated Amortization on Leasehold Improvements	E	N	E/U		
2.6	183000	Internal-Use Software	E	N	E/U		
2.6	183200	Internal-Use Software in Development	E	N	E/U		
2.6	183900	Accumulated Amortization on Internal-Use Software	E	N	E/U		
2.6	184000	Other Natural Resources	E	N	E/U		
2.6	184900	Allowance for Depletion	E	N	E/U		
2.6	189000	Other General Property, Plant, and Equipment	E	N	E/U		
2.6	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	E	N	E/U		

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## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
<b>2.7 Debt and Equity Securities</b>							
2.7	134200	Interest Receivable - Investments	E	N	E/U		
2.7	134600	Allowance for Loss on Interest Receivable - Investments	E	N	E/U		
2.7	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U		2
2.7	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U		2
2.7	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U		2
2.7	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U		2
2.7	161800	Market Adjustment - Investments	E	N	E/U		
2.7	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	E/N	E/U		4
2.7	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	E/U		4
2.7	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	E/U		4
2.7	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	E/U		4
2.7	167000	Foreign Investments	E	N	E		
2.7	167100	Discount on Foreign Investments	E	N	E		
2.7	167200	Premium on Foreign Investments	E	N	E		
2.7	167900	Foreign Exchange Rate Revalue Adjustments - Investments	E	N	E		
2.7	169000	Other Investments	E	N	E/U		4



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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
<b>2.8 Investments in Government Sponsored Enterprises</b>							
2.8	165000	Preferred Stock in Federal Government Sponsored Enterprise	E	N	E/U		
2.8	165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	E	N	E/U		
2.8	165200	Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	E/U		
2.8	165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	E/U		
<b>2.10 Other Assets</b>							
2.10	141000	Advances and Prepayments	E	N	E/U		
2.10	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	N	E/U		5
2.10	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	E/U		5
2.10	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	E/U		5
2.10	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	E/U		5
2.10	169000	Other Investments	E	N	E/U		5
2.10	199000	Other Assets	E	N	E/U		
2.10	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	E	N	E/U		
<b>2.11 Total Non-Federal Assets</b>							
<b>This line is calculated. Equals sum of line 2.1 through 2.10.</b>							

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
<b>3</b>	<b>Federal</b>						
<b>3.1</b>	<b>Fund Balance With Treasury (RC 29)/1</b>					29	
3.1	101000	Fund Balance With Treasury	E	G	E/U		
<b>3.2</b>	<b>Federal Investments (RC 01)/1</b>					01	
3.2	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	E/U		
3.2	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	E/U		
3.2	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	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	E/U		
3.2	161800	Market Adjustment - Investments	E	F	E/U		
3.2	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U		
3.2	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U		
3.2	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U		
3.2	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U		
3.2	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	E/U		
3.2	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	E/U		

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
3.2	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	E/U		
3.2	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	F	E/U		
3.2	169000	Other Investments	E	F	E/U		
<b>3.3 Accounts Receivable (RC 22)/1</b>						22	
3.3	131000	Accounts Receivable	E	F	E/U		8
3.3	131900	Allowance for Loss on Accounts Receivable	E	F	E/U		8
3.3	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	F	E/U		8
3.3	137000	Administrative Fees Receivable - Not Otherwise Classified	E	F	E/U		8
3.3	199000	Other Assets	E	F	E/U		8
<b>3.4 Accounts Receivable - Capital Transfers (RC 12)/1</b>							
3.4	192300	Contingent Receivable for Capital Transfers	E	F	E/U		
3.4	192500	Capital Transfers Receivable	E	F	E/U		
<b>3.5 Interest Receivable (RC 02)/1</b>						02	
3.5	134000	Interest Receivable - Not Otherwise Classified	E	F	E/U		8
3.5	134100	Interest Receivable - Loans	E	F	E/U		8
3.5	134200	Interest Receivable - Investments	E	F	E/U		8
<b>3.6 Loans Receivable (RC 17)/1</b>						17	
3.6	135000	Loans Receivable	E	F	E/U		8
3.6	135100	Capitalized Loan Interest Receivable - Non-Credit Reform	E	F	E/U		8
3.6	136100	Penalties and Fines Receivable - Loans	E	F	E/U		8

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
3.6	137100	Administrative Fees Receivable - Loans	E	F	E/U		8
<b>3.7 Transfers Receivable (RC 27)/1</b>						27	
3.7	133000	Receivable for Transfers of Currently Invested Balances	E	F	E/U		8
3.7	133500	Expenditure Transfers Receivable	E	F	E/U		8
<b>3.8 Benefit Program Contributions Receivable (RC 21)/1</b>						21	
3.8	132000	Funded Employment Benefit Contributions Receivable	E	F	E/U		8
3.8	132100	Unfunded FECA Benefit Contributions Receivable	E	F	U		8
<b>3.9 Advances to Others and Prepayments (RC 23)/1</b>						23	
3.9	141000	Advances and Prepayments	E	F	E/U		8
<b>3.10 Other Assets (Without Reciprocals) (RC 29)/1</b>						29	
3.10	132500	Taxes Receivable	E	G	E/U		
3.10	134200	Interest Receivable - Investments	E	Z	E/U		
3.10	137300	Administrative Fees Receivable - Taxes	E	G	E/U		
3.10	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	Z	E/U		
3.10	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	Z	E/U		
3.10	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	Z	E/U		
3.10	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	Z	E/U		
3.10	192100	Receivable From Appropriations	E	G	E/U		
3.10	199000	Other Assets	E	G	E/U		

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
<b>3.11</b>	<b>Total Federal Assets</b>						
	<b>This line is calculated. Equals sum of lines 3.1 through 3.10.</b>						
<b>4</b>	<b>Total Assets</b>						
	<b>This line is calculated. Equals sum of lines 2.11 and 3.11.</b>						
<b>5</b>	<b>Liabilities:</b>						
<b>6</b>	<b>Non-Federal</b>						
<b>6.1</b>	<b>Accounts Payable</b>						
6.1	211000	Accounts Payable	E	N	E/U		
6.1	212000	Disbursements in Transit	E	N	E/U		
6.1	214000	Accrued Interest Payable - Not Otherwise Classified	E	N	E/U		
6.1	296000	Accounts Payable From Canceled Appropriations	E	N	E/U		
<b>6.2</b>	<b>Federal Debt Securities Held by the Public</b>						
6.2	214100	Accrued Interest Payable - Debt	E	N	E/U		2
6.2	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U		
6.2	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U		
6.2	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U		

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
6.2	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U		
6.2	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U		
6.2	254000	Participation Certificates	E	N	E/U		
<b>6.3 Federal Employee and Veteran Benefits Payable</b>							
6.3	219100	Employee Health Care Liability Incurred but Not Reported	E	N	E/U		
6.3	221300	Employer Contributions and Payroll Taxes Payable	E	N	E/U		
6.3	221500	Other Post Employment Benefits Due and Payable	E	N	E/U		
6.3	221600	Pension Benefits Due and Payable to Beneficiaries	E	N	E/U		
6.3	221700	Benefit Premiums Payable to Carriers	E	N	E/U		
6.3	221800	Life Insurance Benefits Due and Payable to Beneficiaries	E	N	E/U		
6.3	229000	Other Unfunded Employment Related Liability	E	N	E/U		
6.3	261000	Actuarial Pension Liability	E	N	E/U		
6.3	262000	Actuarial Health Insurance Liability	E	N	E/U		
6.3	263000	Actuarial Life Insurance Liability	E	N	E/U		
6.3	265000	Actuarial FECA Liability	E	N	E/U		
6.3	269000	Other Actuarial Liabilities	E	N	E/U		
<b>6.4 Environmental and Disposal Liabilities</b>							
6.4	299500	Estimated Cleanup Cost Liability	E	N	E/U		

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
<b>6.5 Benefits Due and Payable</b>							
6.5	216000	Entitlement Benefits Due and Payable	E	N	E/U		
<b>6.6 Loan Guarantee Liabilities</b>							
6.6	218000	Loan Guarantee Liability	E	N	E/U		
<b>Liabilities to Government Sponsored Enterprise (for use by Treasury only)</b>							
<b>6.7</b>							
6.7	211200	Accounts Payable for Federal Government Sponsored Enterprise	E	N	E/U		
6.7	292200	Contingent Liabilities - Federal Government Sponsored Enterprise	E	N	E/U		
<b>6.8 Insurance and Guarantee Program Liabilities</b>							
6.8	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs	E	N	E/U		
<b>6.10 Other Liabilities</b>							
6.10	213000	Contract Holdbacks	E	N	E/U		
6.10	219000	Other Liabilities With Related Budgetary Obligations	E	N	E/U		
6.10	219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	E	N	E		
6.10	219300	Allocation of Special Drawing Rights (SDRs)	E	N	E		
6.10	221000	Accrued Funded Payroll and Leave	E	N	E/U		
6.10	221100	Withholdings Payable	E	N	E/U		
6.10	222000	Unfunded Leave	E	N	E/U		
6.10	231000	Liability for Advances and Prepayments	E	N	E/U		
6.10	232000	Other Deferred Revenue	E	N	E/U		
6.10	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	E	N	E/U		
6.10	241000	Liability for Clearing Accounts	E	N	E/U		

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
6.10	259000	Other Debt	E	N	E/U		6/7
6.10	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs	E	N	E/U		
6.10	291000	Prior Liens Outstanding on Acquired Collateral	E	N	E/U		
6.10	292000	Contingent Liabilities	E	N	E/U		
6.10	294000	Capital Lease Liability	E	N	E/U		
6.10	298000	Custodial Liability	E	N	E/U		3
6.10	299000	Other Liabilities Without Related Budgetary Obligations	E	N	E/U		
<b>6.11</b>	<b>Total Non-Federal Liabilities</b>						
	<b>This line is calculated. Equals sum of lines 6.1 through 6.10.</b>						
<b>7</b>	<b>Federal</b>						
<b>7.1</b>	<b>Accounts Payable (RC 22)/1</b>						<b>22</b>
7.1	211000	Accounts Payable	E	F	E/U		
7.1	212000	Disbursements in Transit	E	F	E/U		
7.1	213000	Contract Holdbacks	E	F	E/U		
7.1	217000	Subsidy Payable to the Financing Account	E	F	E/U		
7.1	219000	Other Liabilities With Related Budgetary Obligations	E	F	E/U		
7.1	294000	Capital Lease Liability	E	F	E/U		
7.1	296000	Accounts Payable From Canceled Appropriations	E	F	E/U		
7.1	299000	Other Liabilities Without Related Budgetary Obligations	E	F	E/U		



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## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
<b>7.2</b>	<b>Accounts Payable - Capital Transfers (RC 12)/1</b>						
7.2	292300	Contingent Liability for Capital Transfers	E	F	E/U		
7.2	297000	Liability for Capital Transfers	E	F	E/U		
<b>7.3</b>	<b>Federal Debt (RC 01)/1</b>					01	
7.3	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U		8
7.3	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U		8
7.3	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U		8
7.3	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U		8
7.3	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U		8
7.3	254000	Participation Certificates	E	F	E/U		8
<b>7.4</b>	<b>Interest Payable (RC 02)/1</b>					02	
7.4	214000	Accrued Interest Payable - Not Otherwise Classified	E	F	E/U		8
7.4	214100	Accrued Interest Payable - Debt	E	F	E/U		8
<b>7.5</b>	<b>Loans Payable (RC 17)/1</b>					17	
7.5	251000	Principal Payable to the Bureau of the Fiscal Service	E	F	E/U		
7.5	251100	Capitalized Loan Interest Payable - Non-Credit Reform	E	F	E/U		

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## Section VI

## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
7.5	252000	Principal Payable to the Federal Financing Bank	E	F	E/U		
7.5	259000	Other Debt	E	F	E/U		
<b>7.6 Transfers Payable (RC 27)/1</b>						27	
7.6	215000	Payable for Transfers of Currently Invested Balances	E	F	E/U		8
7.6	215500	Expenditure Transfers Payable	E	F	E/U		8
<b>7.7 Benefit Program Contributions Payable (RC 21)/1</b>						21	
7.7	221300	Employer Contributions and Payroll Taxes Payable	E	F	E/U		
7.7	221500	Other Post Employment Benefits Due and Payable	E	F	E/U		
7.7	222500	Unfunded FECA Liability	E	F	E/U		
7.7	229000	Other Unfunded Employment Related Liability	E	F	E/U		
<b>7.8 Advances from Others and Deferred Credits (RC 23)/1</b>						23	
7.8	231000	Liability for Advances and Prepayments	E	F	E/U		8
<b>7.9 Liability to the General Fund for Custodial and Other Non-Entity Assets (RC 29)/1</b>						29	
7.9							
<b>7.10 Other Liabilities (Without Reciprocals) (RC 29)/1,10</b>						29	
7.10	221300	Employer Contributions and Payroll Taxes Payable	E	Z	E/U		
7.10	222500	Unfunded FECA Liability	E	Z	E/U		
7.10	229000	Other Unfunded Employment Related Liability	E	Z	E/U		

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## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
7.10	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	E	Z	E/U		
7.10	241000	Liability for Clearing Accounts	E	Z	E/U		
7.10	259000	Other Debt	E	G	E/U		
7.10	298000	Custodial Liability	E	G/Z	E/U		
7.10	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	E	G	E/U		
<b>7.11</b>	<b>Total Federal Liabilities</b>						
	<b>This line is calculated. Equals sum of lines 7.1 through 7.10.</b>						
<b>8</b>	<b>Total Liabilities</b>						
	<b>This line is calculated. Equals sum of lines 6.11 and 7.11.</b>						
<b>9</b>	<b>Net Position:</b>						
<b>9.1</b>	<b>Net Position - All Other Funds</b>						
9.1	310000	Unexpended Appropriations - Cumulative	B		U		
9.1	310100	Unexpended Appropriations - Appropriations Received	E	G	U		
9.1	310200	Unexpended Appropriations - Transfers-In	E	F	U		
9.1	310300	Unexpended Appropriations - Transfers-Out	E	F	U		
9.1	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	Z	U		
9.1	310600	Unexpended Appropriations - Adjustments	E	G	U		
9.1	310700	Unexpended Appropriations - Used	E	G	U		
9.1	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	Z	U		

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## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z	U		
9.1	331000	Cumulative Results of Operations	B		U		
9.1	510000	Revenue From Goods Sold	E	F/N	U		
9.1	510900	Contra Revenue for Goods Sold	E	F/N	U		
9.1	520000	Revenue From Services Provided	E	F/N	U		
9.1	520900	Contra Revenue for Services Provided	E	F/N	U		
9.1	531000	Interest Revenue - Other	E	F/N	U		
9.1	531100	Interest Revenue - Investments	E	F/N/Z	U		
9.1	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	U		
9.1	531300	Interest Revenue - Subsidy Amortization	E	N	U		
9.1	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	U		
9.1	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	U		
9.1	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	U		
9.1	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	U		
9.1	531900	Contra Revenue for Interest Revenue - Other	E	F/N	U		
9.1	532000	Penalties and Fines Revenue	E	G/N	U		
9.1	532400	Contra Revenue for Penalties and Fines	E	G/N	U		
9.1	532500	Administrative Fees Revenue	E	F/N	U		
9.1	532900	Contra Revenue for Administrative Fees	E	F/N	U		
9.1	540000	Funded Benefit Program Revenue	E	F/N	U		
9.1	540500	Unfunded FECA Benefit Revenue	E	F	U		
9.1	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F	U		

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## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	U		
9.1	550000	Insurance and Guarantee Premium Revenue	E	N	U		
9.1	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	U		
9.1	560000	Donated Revenue - Financial Resources	E	N	U		
9.1	560900	Contra Revenue for Donations - Financial Resources	E	N	U		
9.1	561000	Donated Revenue - Nonfinancial Resources	E	N	U		
9.1	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	U		
9.1	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	U		
9.1	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	U		
9.1	565000	Forfeiture Revenue - Forfeitures of Property	E	N	U		
9.1	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	U		
9.1	570000	Expended Appropriations	E	G	U		
9.1	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	Z	U		
9.1	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	Z	U		
9.1	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z	U		
9.1	572000	Financing Sources Transferred In Without Reimbursement	E	F	U		
9.1	573000	Financing Sources Transferred Out Without Reimbursement	E	F	U		

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## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	574000	Appropriated Dedicated Collections Transferred In	E	F	U		
9.1	574500	Appropriated Dedicated Collections Transferred Out	E	F	U		
9.1	575000	Expenditure Financing Sources - Transfers-In	E	F	U		
9.1	575500	Nonexpenditure Financing Sources - Transfers-In - Other	E	F	U		
9.1	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	E	F	U		
9.1	576000	Expenditure Financing Sources - Transfers-Out	E	F	U		
9.1	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	E	F	U		
9.1	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	U		
9.1	577500	Nonbudgetary Financing Sources Transferred In	E	F	U		
9.1	577600	Nonbudgetary Financing Sources Transferred Out	E	F	U		
9.1	578000	Imputed Financing Sources	E	F	U		
9.1	579000	Other Financing Sources	E	G/Z	U		
9.1	579100	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	E	G/Z	U		
9.1	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	U		
9.1	579500	Seigniorage	E	N	U		
9.1	580000	Tax Revenue Collected - Not Otherwise Classified	E	G/N	U		
9.1	580100	Tax Revenue Collected - Individual	E	G/N	U		
9.1	580200	Tax Revenue Collected - Corporate	E	G/N	U		
9.1	580300	Tax Revenue Collected - Unemployment	E	G/N	U		
9.1	580400	Tax Revenue Collected - Excise	E	G/N	U		

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## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	580500	Tax Revenue Collected - Estate and Gift	E	G/N	U		
9.1	580600	Tax Revenue Collected - Customs	E	G/N	U		
9.1	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G/N	U		
9.1	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	U		
9.1	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	U		
9.1	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	U		
9.1	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	U		
9.1	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	U		
9.1	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	U		
9.1	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	U		
9.1	583100	Contra Revenue for Taxes - Individual	E	G/N	U		
9.1	583200	Contra Revenue for Taxes - Corporate	E	G/N	U		
9.1	583300	Contra Revenue for Taxes - Unemployment	E	G/N	U		
9.1	583400	Contra Revenue for Taxes - Excise	E	G/N	U		
9.1	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	U		
9.1	583600	Contra Revenue for Taxes - Customs	E	G/N	U		
9.1	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N	U		
9.1	589100	Tax Revenue Refunds - Individual	E	G/N	U		
9.1	589200	Tax Revenue Refunds - Corporate	E	G/N	U		
9.1	589300	Tax Revenue Refunds - Unemployment	E	G/N	U		
9.1	589400	Tax Revenue Refunds - Excise	E	G/N	U		
9.1	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	U		
9.1	589600	Tax Revenue Refunds - Customs	E	G/N	U		
9.1	590000	Other Revenue	E	F/G/N	U		
9.1	590900	Contra Revenue for Other Revenue	E	F/G/N	U		

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## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	591900	Revenue and Other Financing Sources - Cancellations	E	G	U		
9.1	592100	Valuation Change in Investments - Exchange Stabilization Fund	E	N	U		
9.1	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	U		
9.1	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	U		
9.1	599000	Collections for Others - Statement of Custodial Activity	E	N/Z	U		
9.1	599100	Accrued Collections for Others - Statement of Custodial Activity	E	N/Z	U		
9.1	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G	U		
9.1	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G	U		
9.1	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	U		
9.1	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	E	F	U		
9.1	610000	Operating Expenses/Program Costs	E	F/N	U		
9.1	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	U		
9.1	619900	Adjustment to Subsidy Expense	E	N	U		
9.1	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F	U		
9.1	632000	Interest Expenses on Securities	E	F/N	U		
9.1	633000	Other Interest Expenses	E	F/G/N	U		
9.1	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	U		



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## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	640000	Benefit Expense	E	F/N/Z	U		
9.1	650000	Cost of Goods Sold	E	N	U		
9.1	660000	Applied Overhead	E	N	U		
9.1	661000	Cost Capitalization Offset	E	N	U		
9.1	671000	Depreciation, Amortization, and Depletion	E	N	U		
9.1	672000	Bad Debt Expense	E	F/N	U		
9.1	673000	Imputed Costs	E	F	U		
9.1	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	U		
9.1	680000	Future Funded Expenses	E	F/N/Z	U		
9.1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	U		
9.1	690000	Nonproduction Costs	E	F/N	U		
9.1	711000	Gains on Disposition of Assets - Other	E	N	U		
9.1	711100	Gains on Disposition of Investments	E	F/N/Z	U		
9.1	711200	Gains on Disposition of Borrowings	E	F	U		
9.1	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	U		
9.1	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	U		
9.1	718000	Unrealized Gains	E	F/N	U		
9.1	719000	Other Gains	E	F/N	U		
9.1	721000	Losses on Disposition of Assets - Other	E	N	U		
9.1	721100	Losses on Disposition of Investments	E	F/N/Z	U		
9.1	721200	Losses on Disposition of Borrowings	E	F/Z	U		
9.1	727100	Gains on Changes in Long-Term Assumptions	E	N	U		
9.1	727200	Losses on Changes in Long-Term Assumptions	E	N	U		
9.1	728000	Unrealized Losses	E	F/N	U		
9.1	729000	Other Losses	E	F/N/Z	U		

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## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	730000	Extraordinary Items	E	N	U		
9.1	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N/Z	U		
9.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N/Z	U		
9.1	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year	E	N/Z	U		
9.1	750000	Distribution of Income - Dividend	E	G/N	U		
9.1	760000	Changes in Actuarial Liability	E	N	U		
<b>9.2 Net Position - Funds From Dedicated Collections</b>							
9.2	310000	Unexpended Appropriations - Cumulative	B		E		
9.2	310100	Unexpended Appropriations - Appropriations Received	E	G	E		
9.2	310200	Unexpended Appropriations - Transfers-In	E	F	E		
9.2	310300	Unexpended Appropriations - Transfers-Out	E	F	E		
9.2	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	Z	E		
9.2	310600	Unexpended Appropriations - Adjustments	E	G	E		
9.2	310700	Unexpended Appropriations - Used	E	G	E		
9.2	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	Z	E		
9.2	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z	E		
9.2	331000	Cumulative Results of Operations	B		E		
9.2	510000	Revenue From Goods Sold	E	F/N	E		
9.2	510900	Contra Revenue for Goods Sold	E	F/N	E		
9.2	520000	Revenue From Services Provided	E	F/N	E		
9.2	520900	Contra Revenue for Services Provided	E	F/N	E		
9.2	531000	Interest Revenue - Other	E	F/N	E		

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## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	531100	Interest Revenue - Investments	E	F/N/Z	E		
9.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	E		
9.2	531300	Interest Revenue - Subsidy Amortization	E	N	E		
9.2	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E		
9.2	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E		
9.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	E		
9.2	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	E		
9.2	531900	Contra Revenue for Interest Revenue - Other	E	F/N	E		
9.2	532000	Penalties and Fines Revenue	E	G/N	E		
9.2	532400	Contra Revenue for Penalties and Fines	E	G/N	E		
9.2	532500	Administrative Fees Revenue	E	F/N	E		
9.2	532900	Contra Revenue for Administrative Fees	E	F/N	E		
9.2	540000	Funded Benefit Program Revenue	E	F/N	E		
9.2	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	E		
9.2	550000	Insurance and Guarantee Premium Revenue	E	N	E		
9.2	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	E		
9.2	560000	Donated Revenue - Financial Resources	E	N	E		
9.2	560900	Contra Revenue for Donations - Financial Resources	E	N	E		
9.2	561000	Donated Revenue - Nonfinancial Resources	E	N	E		
9.2	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	E		
9.2	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	E		

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## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	E		
9.2	565000	Forfeiture Revenue - Forfeitures of Property	E	N	E		
9.2	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	E		
9.2	570000	Expended Appropriations	E	G	E		
9.2	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	Z	E		
9.2	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	Z	E		
9.2	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z	E		
9.2	572000	Financing Sources Transferred In Without Reimbursement	E	F	E		
9.2	573000	Financing Sources Transferred Out Without Reimbursement	E	F	E		
9.2	574000	Appropriated Dedicated Collections Transferred In	E	F	E		
9.2	574500	Appropriated Dedicated Collections Transferred Out	E	F	E		
9.2	575000	Expenditure Financing Sources - Transfers-In	E	F	E		
9.2	575500	Nonexpenditure Financing Sources - Transfers-In - Other	E	F	E		
9.2	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	E	F	E		
9.2	576000	Expenditure Financing Sources - Transfers-Out	E	F	E		
9.2	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	E	F	E		

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## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	E		
9.2	577500	Nonbudgetary Financing Sources Transferred In	E	F	E		
9.2	577600	Nonbudgetary Financing Sources Transferred Out	E	F	E		
9.2	578000	Imputed Financing Sources	E	F	E		
9.2	579000	Other Financing Sources	E	G/Z	E		
9.2	579100	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	E	G/Z	E		
9.2	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	E		
9.2	580000	Tax Revenue Collected - Not Otherwise Classified	E	G/N	E		
9.2	580100	Tax Revenue Collected - Individual	E	G/N	E		
9.2	580200	Tax Revenue Collected - Corporate	E	G/N	E		
9.2	580300	Tax Revenue Collected - Unemployment	E	G/N	E		
9.2	580400	Tax Revenue Collected - Excise	E	G/N	E		
9.2	580500	Tax Revenue Collected - Estate and Gift	E	G/N	E		
9.2	580600	Tax Revenue Collected - Customs	E	G/N	E		
9.2	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G/N	E		
9.2	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	E		
9.2	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	E		
9.2	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	E		
9.2	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	E		
9.2	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	E		
9.2	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	E		

## SUPPLEMENT

## Section VI

## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	E		
9.2	583100	Contra Revenue for Taxes - Individual	E	G/N	E		
9.2	583200	Contra Revenue for Taxes - Corporate	E	G/N	E		
9.2	583300	Contra Revenue for Taxes - Unemployment	E	G/N	E		
9.2	583400	Contra Revenue for Taxes - Excise	E	G/N	E		
9.2	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	E		
9.2	583600	Contra Revenue for Taxes - Customs	E	G/N	E		
9.2	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N	E		
9.2	589100	Tax Revenue Refunds - Individual	E	G/N	E		
9.2	589200	Tax Revenue Refunds - Corporate	E	G/N	E		
9.2	589300	Tax Revenue Refunds - Unemployment	E	G/N	E		
9.2	589400	Tax Revenue Refunds - Excise	E	G/N	E		
9.2	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	E		
9.2	589600	Tax Revenue Refunds - Customs	E	G/N	E		
9.2	590000	Other Revenue	E	F/G/N	E		3
9.2	590900	Contra Revenue for Other Revenue	E	F/G/N	E		3
9.2	591900	Revenue and Other Financing Sources - Cancellations	E	G	E		
9.2	592100	Valuation Change in Investments - Exchange Stabilization Fund	E	N	E		
9.2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	E		
9.2	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	E		
9.2	599000	Collections for Others - Statement of Custodial Activity	E	N/Z	E		
9.2	599100	Accrued Collections for Others - Statement of Custodial Activity	E	N/Z	E		
9.2	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G	E		

## SUPPLEMENT

## Section VI

## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G	E		
9.2	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	E		
9.2	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	E	F	E		
9.2	610000	Operating Expenses/Program Costs	E	F/N	E		
9.2	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	E		
9.2	619900	Adjustment to Subsidy Expense	E	N	E		
9.2	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F	E		
9.2	632000	Interest Expenses on Securities	E	F/N	E		
9.2	633000	Other Interest Expenses	E	F/G/N	E		
9.2	633800	Remuneration Interest	E	N	E		
9.2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	E		
9.2	640000	Benefit Expense	E	F/N/Z	E		
9.2	650000	Cost of Goods Sold	E	N	E		
9.2	660000	Applied Overhead	E	N	E		
9.2	661000	Cost Capitalization Offset	E	N	E		
9.2	671000	Depreciation, Amortization, and Depletion	E	N	E		
9.2	672000	Bad Debt Expense	E	F/N	E		
9.2	673000	Imputed Costs	E	F	E		
9.2	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	E		
9.2	680000	Future Funded Expenses	E	F/N/Z	E		
9.2	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	E		

## SUPPLEMENT

## Section VI

## USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	690000	Nonproduction Costs	E	F/N	E		
9.2	711000	Gains on Disposition of Assets - Other	E	N	E		
9.2	711100	Gains on Disposition of Investments	E	F/N/Z	E		
9.2	711200	Gains on Disposition of Borrowings	E	F	E		
9.2	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	E		
9.2	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	E		
9.2	718000	Unrealized Gains	E	F/N	E		
9.2	718100	Unrealized Gain - Exchange Stabilization Fund	E	N	E		
9.2	719000	Other Gains	E	F/N	E		
9.2	719100	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	E	N	E		
9.2	721000	Losses on Disposition of Assets - Other	E	N	E		
9.2	721100	Losses on Disposition of Investments	E	F/N/Z	E		
9.2	721200	Losses on Disposition of Borrowings	E	F/Z	E		
9.2	727100	Gains on Changes in Long-Term Assumptions	E	N	E		
9.2	727200	Losses on Changes in Long-Term Assumptions	E	N	E		
9.2	728000	Unrealized Losses	E	F/N	E		
9.2	728100	Unrealized Losses - Exchange Stabilization Fund	E	N	E		
9.2	729000	Other Losses	E	F/N/Z	E		
9.2	729100	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	E	N	E		
9.2	730000	Extraordinary Items	E	N	E		
9.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N/Z	E		
9.2	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N/Z	E		



SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Recip. Cat.	Addl. Info.
9.2	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year	E	N/Z	E		
9.2	750000	Distribution of Income - Dividend	E	G/N	E		
9.2	760000	Changes in Actuarial Liability	E	N	E		
<b>10 Total Net Position</b>							
<b>This line is calculated. Equals sum of lines 9.1 and 9.2.</b>							
<b>11 Total Liabilities and Net Position</b>							
<b>This line is calculated. Equals sum of lines 8 and 10.</b>							

**SUPPLEMENT**

**Section VI**

**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. Does not include 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.
10. This line now includes amounts previously captured on line 7.9. If a new RC is established, then the data will be segregated.

## SUPPLEMENT

## Section VI

## USSGL Crosswalk - Reclassified Statement of Net Cost for Fiscal 2014 Reporting

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Recip. Cat.	Addl. Info.
<b>1</b>	<b>Gross costs</b>						
<b>2</b>	<b>Non-Federal Gross Cost</b>						
2	610000	Operating Expenses/Program Costs	E	N			
2	619000	Contra Bad Debt Expense - Incurred for Others	E	N			
2	619900	Adjustment to Subsidy Expense	E	N			
2	633000	Other Interest Expenses	E	N			
2	633800	Remuneration Interest	E	N			
2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N			
2	640000	Benefit Expense	E	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	E	N			
2	672000	Bad Debt Expense	E	N			
2	679000	Other Expenses Not Requiring Budgetary Resources	E	N			
2	680000	Future Funded Expenses	E	N			
2	690000	Nonproduction Costs	E	N			
2	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	X		
2	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	X		
2	721000	Losses on Disposition of Assets - Other	E	N	X		
2	721100	Losses on Disposition of Investments	E	N	X		
2	728000	Unrealized Losses	E	N	X		
2	728100	Unrealized Losses - Exchange Stabilization Fund	E	N	X		
2	729000	Other Losses	E	N	X		
2	729100	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	E	N	X		
2	730000	Extraordinary Items	E	N	X		
2	750000	Distribution of Income - Dividend	E	N	X		
2	760000	Changes in Actuarial Liability	E	N			

## SUPPLEMENT

## Section VI

## USSGL Crosswalk - Reclassified Statement of Net Cost for Fiscal 2014 Reporting

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Recip. Cat.	Addl. Info.
<b>3 Interest on Debt Held by the Public</b>							
3	632000	Interest Expenses on Securities	E	N			
<b>4 Gains/Losses from Changes in Actuarial Assumptions</b>							
4	727100	Gains on Changes in Long-Term Assumptions	E	N	X		
4	727200	Losses on Changes in Long-Term Assumptions	E	N	X		
<b>5 Total Non-Federal Gross Cost</b>							
This line is calculated. Equals sum of lines 2 through 4							
<b>6 Federal Gross Cost</b>							
<b>6.1 Benefit Program Costs (RC 26) /2</b> 26							
6.1	640000	Benefit Expense	E	F			
6.1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F			
<b>6.2 Imputed Costs (RC 25) /2</b> 25							
6.2	673000	Imputed Costs	E	F			
<b>6.3 Buy/Sell Cost (RC24) /2</b> 24							
6.3	610000	Operating Expenses/Program Costs	E	F			
6.3	619000	Contra Bad Debt Expense - Incurred for Others	E	F			
6.3	672000	Bad Debt Expense	E	F			
6.3	679000	Other Expenses Not Requiring Budgetary Resources	E	F			
6.3	680000	Future Funded Expenses	E	F			
6.3	690000	Nonproduction Costs	E	F			
<b>6.4 Federal Securities Interest Expense (RC 03) /2</b> 03							

## SUPPLEMENT

## Section VI

## USSGL Crosswalk - Reclassified Statement of Net Cost for Fiscal 2014 Reporting

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Recip. Cat.	Addl. Info.
6.4	632000	Interest Expenses on Securities	E	F			3
<b>6.5 Borrowing and Other Interest Expense (RC05) /2</b> 05							
6.5	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F			
6.5	633000	Other Interest Expenses	E	F			
<b>6.6 Borrowing Losses (RC 06) /2</b> 06							
6.6	721200	Losses on Disposition of Borrowings	E	F	X		3
6.6	729000	Other Losses	E	F	X		
<b>6.7 Other Expenses (without reciprocals) (RC 29)</b> 29							
6.7	633000	Other Interest Expenses	E	G			
6.7	640000	Benefit Expense	E	Z			
6.7	680000	Future Funded Expenses	E	Z			
6.7	721100	Losses on Disposition of Investments	E	Z	X		
6.7	750000	Distribution of Income - Dividend	E	G	X		
<b>7 Total Federal Gross Cost</b>							
This line is calculated. Equals sum of lines 6.1 through 6.7							
<b>8 Department Total Gross Cost</b>							
This line is calculated. Equals the sum of lines 5 and 7							
<b>9 Earned Revenue</b>							
<b>10 Non-Federal Earned Revenue</b>							
10	510000	Revenue From Goods Sold	E	N	X		
10	510900	Contra Revenue for Goods Sold	E	N	X		
10	520000	Revenue From Services Provided	E	N	X		

## SUPPLEMENT

## Section VI

## USSGL Crosswalk - Reclassified Statement of Net Cost for Fiscal 2014 Reporting

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Recip. Cat.	Addl. Info.
10	520900	Contra Revenue for Services Provided	E	N	X		
10	531000	Interest Revenue - Other	E	N	X		
10	531100	Interest Revenue - Investments	E	N	X		
10	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	N	X		
10	531300	Interest Revenue - Subsidy Amortization	E	N	X		
10	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X		
10	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	X		
10	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	N	X		
10	531800	Contra Revenue for Interest Revenue - Investments	E	N	X		
10	531900	Contra Revenue for Interest Revenue - Other	E	N	X		
10	532500	Administrative Fees Revenue	E	N	X		
10	532900	Contra Revenue for Administrative Fees	E	N	X		
10	540000	Funded Benefit Program Revenue	E	N	X		
10	540900	Contra Revenue for Funded Benefit Program Revenue	E	N	X		
10	550000	Insurance and Guarantee Premium Revenue	E	N	X		
10	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	X		
10	590000	Other Revenue	E	N	X		
10	590900	Contra Revenue for Other Revenue	E	N	X		
10	592100	Valuation Change in Investments - Exchange Stabilization Fund	E	N	X		
10	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	X		
10	599000	Collections for Others - Statement of Custodial Activity	E	N	X		
10	599100	Accrued Collections for Others - Statement of Custodial Activity	E	N	X		
10	711000	Gains on Disposition of Assets - Other	E	N	X		

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## Section VI

## USSGL Crosswalk - Reclassified Statement of Net Cost for Fiscal 2014 Reporting

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Recip. Cat.	Addl. Info.
10	711100	Gains on Disposition of Investments	E	N	X		
10	718000	Unrealized Gains	E	N	X		
10	718100	Unrealized Gain - Exchange Stabilization Fund	E	N	X		
10	719000	Other Gains	E	N	X		
10	719100	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	E	N	X		
<b>11 Federal Earned Revenue</b>							
<b>11.1 Benefit Program Revenue (RC 26) /2</b> 26							
11.1	540000	Funded Benefit Program Revenue	E	F	X		
11.1	540500	Unfunded FECA Benefit Revenue	E	F	X		
11.1	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F	X		
11.1	540900	Contra Revenue for Funded Benefit Program Revenue	E	F	X		
<b>11.2 Buy/Sell Revenue (RC 24) /2</b> 24							
11.2	510000	Revenue From Goods Sold	E	F	X		
11.2	510900	Contra Revenue for Goods Sold	E	F	X		
11.2	520000	Revenue From Services Provided	E	F	X		
11.2	520900	Contra Revenue for Services Provided	E	F	X		
11.2	532500	Administrative Fees Revenue	E	F	X		
11.2	532900	Contra Revenue for Administrative Fees	E	F	X		
11.2	590000	Other Revenue	E	F	X		
11.2	590900	Contra Revenue for Other Revenue	E	F	X		
<b>11.3 Federal Securities Interest Revenue (RC 03) /2</b> 03							
11.3	531100	Interest Revenue - Investments	E	F	X		
11.3	531800	Contra Revenue for Interest Revenue - Investments	E	F	X		
11.3	711100	Gains on Disposition of Investments	E	F	X		
11.3	718000	Unrealized Gains	E	F	X		
11.3	721100	Losses on Disposition of Investments	E	F	X		

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Section VI

USSGL Crosswalk - Reclassified Statement of Net Cost for Fiscal 2014 Reporting

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Recip. Cat.	Addl. Info.
11.3	728000	Unrealized Losses	E	F	X		
<b>11.4 Borrowing and Other Interest Revenue (RC 05) /2</b>						05	
11.4	531000	Interest Revenue - Other	E	F	X		
11.4	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F	X		3
11.4	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F	X		
11.4	531900	Contra Revenue for Interest Revenue - Other	E	F	X		
<b>11.5 Borrowing Gains (RC 06) /2</b>						06	
11.5	711200	Gains on Disposition of Borrowings	E	F	X		3
11.5	719000	Other Gains	E	F	X		
<b>11.6 Other Revenue (without reciprocal) (RC 29) /2</b>						29	
11.6	531100	Interest Revenue - Investments	E	Z	X		
11.6	599000	Collections for Others - Statement of Custodial Activity	E	Z	X		
11.6	599100	Accrued Collections for Others - Statement of Custodial Activity	E	Z	X		
11.6	711100	Gains on Disposition of Investments	E	Z	X		
<b>12 Total Federal Earned Revenue</b>							
This line is calculated. Equals sum of 11.1 through 11.6							
<b>13 Department Total Earned Revenue</b>							
This line is calculated. Equals the sum of lines 10 and 12							
<b>14 Net Cost of Operations</b>							
This line is calculated. Equals the sum of line 8 minus line 13							



SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Statement of Net Cost for Fiscal 2014 Reporting

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Recip. Cat.	Addl. Info.

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**Section VI**

**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.

## SUPPLEMENT

## Section VI

## USSGL Crosswalk - Reclassified Statement of Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.
<b>1</b>	<b>Beginning Net Position Balance</b>							
1	310000	Unexpended Appropriations - Cumulative	B					
1	331000	Cumulative Results of Operations	B					
<b>2</b>	<b>Non-Federal Prior Period Adjustments</b>							
<b>2.1</b>	<b>Changes in Accounting Principles</b>							
2.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N				
<b>2.2</b>	<b>Corrections of Errors</b>							
2.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N				
<b>2.3</b>	<b>Corrections of Errors - Years Preceding the Prior Year</b>							
2.3	740500	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	N				
<b>3</b>	<b>Federal Prior Period Adjustments</b>							29
<b>3.1</b>	<b>Changes in Accounting Principles (RC 29) /1</b>							29
3.1	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z				
3.1	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z				
3.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	Z				
<b>3.2</b>	<b>Corrections of Errors (RC 29)</b>							29
3.2	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	Z				
3.2	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	Z				
3.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	Z				

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Section VI

USSGL Crosswalk - Reclassified Statement of Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.
<b>3.3</b>	<b>Corrections of Errors - Years Preceding the Prior Year (RC 29)</b>						29	
3.3	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	Z				
3.3	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	Z				
3.3	740500	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	Z				
<b>4</b>	<b>Adjusted Beginning Net Position Balance</b>							
	<b>This line is calculated.</b>							
	<b>For current year, equals sum of lines, 1, 2.1, 2.2, 3.1, and 3.2.</b>							
	<b>For prior year, equals sum of lines, 1, 2.1, 2.2, 2.3, 3.1, 3.2, and 3.3.</b>							
<b>5</b>	<b>Non-Federal Nonexchange Revenue:</b>							
	<b>Individual Income Tax and Tax Withholdings (for use by Treasury only)</b>							
5.1	580100	Tax Revenue Collected - Individual	E	N	T			
5.1	582100	Tax Revenue Accrual Adjustment - Individual	E	N	T			
5.1	583100	Contra Revenue for Taxes - Individual	E	N	T			
5.1	589100	Tax Revenue Refunds - Individual	E	N	T			
	<b>5.2 Corporation Income Taxes (for use by Treasury only)</b>							
5.2	580200	Tax Revenue Collected - Corporate	E	N	T			
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			
	<b>5.3 Unemployment Taxes</b>							
5.3	580300	Tax Revenue Collected - Unemployment	E	N	T			
5.3	582300	Tax Revenue Accrual Adjustment - Unemployment	E	N	T			
5.3	583300	Contra Revenue for Taxes - Unemployment	E	N	T			

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## Section VI

## USSGL Crosswalk - Reclassified Statement of Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.
5.3	589300	Tax Revenue Refunds - Unemployment	E	N	T			
<b>5.4 Excise Taxes</b>								
5.4	580400	Tax Revenue Collected - Excise	E	N	T			
5.4	582400	Tax Revenue Accrual Adjustment - Excise	E	N	T			
5.4	583400	Contra Revenue for Taxes - Excise	E	N	T			
5.4	589400	Tax Revenue Refunds - Excise	E	N	T			
<b>5.5 Estate and Gift Taxes</b>								
5.5	580500	Tax Revenue Collected - Estate and Gift	E	N	T			
5.5	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	N	T			
5.5	583500	Contra Revenue for Taxes - Estate and Gift	E	N	T			
5.5	589500	Tax Revenue Refunds - Estate and Gift	E	N	T			
<b>5.6 Customs Duties</b>								
5.6	580600	Tax Revenue Collected - Customs	E	N	T			
5.6	582600	Tax Revenue Accrual Adjustment - Customs	E	N	T			
5.6	583600	Contra Revenue for Taxes - Customs	E	N	T			
5.6	589600	Tax Revenue Refunds - Customs	E	N	T			
<b>5.7 Other Taxes and Receipts</b>								
5.7	531000	Interest Revenue - Other	E	N	T			
5.7	531100	Interest Revenue - Investments	E	N	T			
5.7	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	N	T			
5.7	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	N	T			
5.7	531800	Contra Revenue for Interest Revenue - Investments	E	N	T			
5.7	531900	Contra Revenue for Interest Revenue - Other	E	N	T			
5.7	532000	Penalties and Fines Revenue	E	N	T			
5.7	532400	Contra Revenue for Penalties and Fines	E	N	T			
5.7	540000	Funded Benefit Program Revenue	E	N	T			
5.7	540900	Contra Revenue for Funded Benefit Program Revenue	E	N	T			
5.7	560000	Donated Revenue - Financial Resources	E	N	T			
5.7	560900	Contra Revenue for Donations - Financial Resources	E	N	T			
5.7	561000	Donated Revenue - Nonfinancial Resources	E	N	T			

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.
5.7	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	T			
5.7	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	T	D		
5.7	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	T	D		
5.7	565000	Forfeiture Revenue - Forfeitures of Property	E	N	T	E		
5.7	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	T	E		
5.7	579500	Seigniorage	E	N		E		4
5.7	580000	Tax Revenue Collected - Not Otherwise Classified	E	N	T			
5.7	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	N	T			
5.7	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	N	T			
5.7	589000	Tax Revenue Refunds - Not Otherwise Classified	E	N	T			
5.7	590000	Other Revenue	E	N	T	D/E		
5.7	590900	Contra Revenue for Other Revenue	E	N	T	D/E		
5.7	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	T			
5.7	599000	Collections for Others - Statement of Custodial Activity	E	N	T	D/E		
5.7	599100	Accrued Collections for Others - Statement of Custodial Activity	E	N	T	D/E		
5.7	711000	Gains on Disposition of Assets - Other	E	N	T	D/E		
5.7	711100	Gains on Disposition of Investments	E	N	T	D/E		
5.7	718000	Unrealized Gains	E	N	T	D/E		
5.7	719000	Other Gains	E	N	T	D/E		
5.7	721000	Losses on Disposition of Assets - Other	E	N	T	D/E		
5.7	721100	Losses on Disposition of Investments	E	N	T	D/E		
5.7	728000	Unrealized Losses	E	N	T	D/E		
5.7	729000	Other Losses	E	N	T	D/E		
5.7	750000	Distribution of Income - Dividend	E	N	T	D/E		
<b>5.8</b>	<b>Miscellaneous Earned Revenue/2</b>							
5.8								
<b>5.9</b>	<b>Total Non-Federal Nonexchange Revenue</b>							
<b>This line is calculated. Equals sum of lines 5.1 through 5.8.</b>								

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## USSGL Crosswalk - Reclassified Statement of Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.
<b>6</b>	<b>Federal Nonexchange Revenue:</b>							
<b>6.1</b>	<b>Federal Securities Interest Revenue (Nonexchange) (RC 03) /1</b>							<b>03</b>
6.1	531100	Interest Revenue - Investments	E	F	T			5
6.1	531800	Contra Revenue for Interest Revenue - Investments	E	F	T			5
6.1	711100	Gains on Disposition of Investments	E	F	T	D/E		5
6.1	718000	Unrealized Gains	E	F	T	D/E		5
6.1	721100	Losses on Disposition of Investments	E	F	T	D/E		5
6.1	728000	Unrealized Losses	E	F	T	D/E		5
<b>6.2</b>	<b>Borrowings and Other Interest Revenue (Nonexchange) (RC 05) /1</b>							<b>05</b>
6.2	531000	Interest Revenue - Other	E	F	T			5
6.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F	T			5
6.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F	T			5
6.2	531900	Contra Revenue for Interest Revenue - Other	E	F	T			5
<b>6.3</b>	<b>Benefit Program Revenue (Nonexchange) (RC 26) /1</b>							<b>26</b>
6.3	540000	Funded Benefit Program Revenue	E	F	T			5
6.3	540900	Contra Revenue for Funded Benefit Program Revenue	E	F	T			5
<b>6.4</b>	<b>Other Taxes and Receipts (RC 29) /1</b>							<b>29</b>
6.4	580000	Tax Revenue Collected - Not Otherwise Classified	E	G	T			
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			
6.4	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G	T			
6.4	582100	Tax Revenue Accrual Adjustment - Individual	E	G	T			
6.4	582200	Tax Revenue Accrual Adjustment - Corporate	E	G	T			
6.4	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G	T			
6.4	582400	Tax Revenue Accrual Adjustment - Excise	E	G	T			

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.	
6.4	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G	T				
6.4	582600	Tax Revenue Accrual Adjustment - Customs	E	G	T				
6.4	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G	T				
6.4	583100	Contra Revenue for Taxes - Individual	E	G	T				
6.4	583200	Contra Revenue for Taxes - Corporate	E	G	T				
6.4	583300	Contra Revenue for Taxes - Unemployment	E	G	T				
6.4	583400	Contra Revenue for Taxes - Excise	E	G	T				
6.4	583500	Contra Revenue for Taxes - Estate and Gift	E	G	T				
6.4	583600	Contra Revenue for Taxes - Customs	E	G	T				
6.4	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G	T				
6.4	589100	Tax Revenue Refunds - Individual	E	G	T				
6.4	589200	Tax Revenue Refunds - Corporate	E	G	T				
6.4	589300	Tax Revenue Refunds - Unemployment	E	G	T				
6.4	589400	Tax Revenue Refunds - Excise	E	G	T				
6.4	589500	Tax Revenue Refunds - Estate and Gift	E	G	T				
6.4	589600	Tax Revenue Refunds - Customs	E	G	T				
6.4	711100	Gains on Disposition of Investments	E	Z	T	D/E			
6.4	721100	Losses on Disposition of Investments	E	Z	T	D/E			
6.4	721200	Losses on Disposition of Borrowings	E	Z	T	D/E			
6.4	729000	Other Losses	E	Z	T	D/E			
<b>6.5</b>	<b>Total Federal Nonexchange Revenue</b>								
	<b>This line is calculated. Equals sum of lines 6.1 through 6.4.</b>								
<b>7</b>	<b>Budgetary Financing Sources:</b>								
<b>7.1</b>	<b>Appropriations Received As Adjusted (Recissions and Other Adjustments) (RC 29) /1</b>							29	
7.1	310100	Unexpended Appropriations - Appropriations Received	E	G					
7.1	310600	Unexpended Appropriations - Adjustments	E	G					
<b>7.2</b>	<b>Appropriation of Unavailable Special or Trust Fund Receipts Transfers-In (RC 07) /1</b>							07	
7.2	574000	Appropriated Dedicated Collections Transferred In	E	F				5	



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## USSGL Crosswalk - Reclassified Statement of Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.	
<b>Appropriation of Unavailable Special or Trust Fund Receipts</b>									
<b>7.3</b>	<b>Transfers-Out (RC 07) /1</b>							<b>07</b>	
7.3	574500	Appropriated Dedicated Collections Transferred Out	E	F				5	
<b>Nonexpenditure Transfers-In of Unexpended Appropriations and Financing Sources (RC 08) /1</b>									
<b>7.4</b>	<b>Financing Sources (RC 08) /1</b>							<b>08</b>	
7.4	310200	Unexpended Appropriations - Transfers-In	E	F					
7.4	575500	Nonexpenditure Financing Sources - Transfers-In - Other	E	F					
<b>Nonexpenditure Transfers-Out of Unexpended Appropriations and Financing Sources (RC 08) /1</b>									
<b>7.5</b>	<b>and Financing Sources (RC 08) /1</b>							<b>08</b>	
7.5	310300	Unexpended Appropriations - Transfers-Out	E	F					
7.5	576500	Nonexpenditure Financing Sources - Transfers-Out - Other	E	F					
<b>Expenditure Transfers-In of Financing Sources (RC 09) /1</b>									
<b>7.6</b>	<b>Expenditure Transfers-In of Financing Sources (RC 09) /1</b>							<b>09</b>	
7.6	575000	Expenditure Financing Sources - Transfers-In	E	F					
7.6	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F					
<b>Expenditure Transfers-Out of Financing Sources (RC 09) /1</b>									
<b>7.7</b>	<b>Expenditure Transfers-Out of Financing Sources (RC 09) /1</b>							<b>09</b>	
7.7	576000	Expenditure Financing Sources - Transfers-Out	E	F					
7.7	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	E	F					
<b>Nonexpenditure Transfer-In of Financing Sources - Capital Transfers (RC 11)</b>									
<b>7.8</b>	<b>Transfers (RC 11)</b>							<b>11</b>	
7.8	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	E	F					
<b>Nonexpenditure Transfer-Out of Financing Sources - Capital Transfers (RC 11)</b>									
<b>7.9</b>	<b>Transfers (RC 11)</b>							<b>11</b>	
7.9	576600	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	E	F					
7.9	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F					

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.	
<b>7.10</b>	<b>Collections for Others Transferred to the General Fund (RC 29)</b>						29		
7.10									
<b>7.11</b>	<b>Accrual for Amounts to be Collected for Others and Transferred to the General Fund (RC 29)</b>						29		
7.11									
<b>7.12</b>	<b>Other Budgetary Financing Sources (RC 29) /1, 8</b>						29		
7.12	310700	Unexpended Appropriations - Used	E	G					
7.12	531100	Interest Revenue - Investments	E	Z	T				
7.12	532000	Penalties and Fines Revenue	E	G	T				
7.12	532400	Contra Revenue for Penalties and Fines	E	G	T				
7.12	570000	Expended Appropriations	E	G					
7.12	579000	Other Financing Sources	E	G/Z		D			
7.12	590000	Other Revenue	E	G	T	D		3	
7.12	590900	Contra Revenue for Other Revenue	E	G	T	D		3	
7.12	591900	Revenue and Other Financing Sources - Cancellations	E	G					
7.12	599000	Collections for Others - Statement of Custodial Activity	E	Z	T	D			
7.12	599100	Accrued Collections for Others - Statement of Custodial Activity	E	Z	T	D			
7.12	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G		D			
7.12	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G		D			
7.12	750000	Distribution of Income - Dividend	E	G	T	D			
<b>7.13</b>	<b>Total Budgetary Financing Sources</b>								
	<b>This line is calculated. Equals sum of lines 7.1 through 7.12.</b>								
<b>8</b>	<b>Other Financing Sources:</b>								
<b>8.1</b>	<b>Transfers-In Without Reimbursement (RC 18) /1</b>						18		
8.1	572000	Financing Sources Transferred In Without Reimbursement	E	F					
8.1	577500	Nonbudgetary Financing Sources Transferred In	E	F					

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Recip. Cat.	Addl. Info.
<b>8.2</b>	<b>Transfers-Out Without Reimbursement (RC 18) /1</b>						18	
8.2	573000	Financing Sources Transferred Out Without Reimbursement	E	F				
8.2	577600	Nonbudgetary Financing Sources Transferred Out	E	F				
<b>8.3</b>	<b>Imputed Financing Sources (RC 25) /1</b>						25	
8.3	578000	Imputed Financing Sources	E	F				
<b>8.4</b>	<b>Non-Entity Collections Transferred to the General Fund (RC 29)</b>						29	
8.4								
<b>8.5</b>	<b>Accrual for Non-Entity Amounts To Be Collected and Transferred to the General Fund (RC 29)</b>						29	
8.5								
<b>8.6</b>	<b>Other Non-Budgetary Financing Sources (RC 29) /1, 9</b>						29	
8.6	579100	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	E	G/Z		E		
8.6	599000	Collections for Others - Statement of Custodial Activity	E	Z	T	E		7
8.6	599100	Accrued Collections for Others - Statement of Custodial Activity	E	Z	T	E		7
8.6	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G		E		7
8.6	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G		E		7
<b>8.7</b>	<b>Total Other Financing Sources</b>							
	<b>This line is calculated. Equals sum of lines 8.1 through 8.6</b>							
<b>9</b>	<b>Net Cost of Operations (+/-)</b>							
9								
<b>10</b>	<b>Ending Net Position Balance</b>							
	<b>This line is calculated. Equals sum of lines 4, 5.9, 6.5, 7.13, 8.7, and 9.</b>							

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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.