

USSGL Crosswalk - Standardized Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|----------------------------------|---|--|-----------|------------|---------------------|-------------|
| Assets: | | | | | | |
| Intra-governmental assets | | | | | | |
| 1 | Fund Balance with Treasury (Note 3) (RC 40) | | | | | |
| 1 | 101000 | Fund Balance With Treasury | E | G | E/U | |
| 1 | 109000 | Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer | E | G | E/U | |
| 2 | Investments, net (Note 5) | | | | | |
| 2.1 | Federal investments (Note 5) (RC 01) | | | | | |
| 2.1 | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | F | E/U | |
| 2.1 | 161020 | Investments in Marketable U.S. Treasury Securities Purchased on the Secondary Market | E | F | E/U | |
| 2.1 | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | F | E/U | |
| 2.1 | 161120 | Discount on Marketable U.S. Treasury Securities Purchased on the Secondary Market | E | F | E/U | |
| 2.1 | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | F | E/U | |
| 2.1 | 161220 | Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market | E | F | E/U | |
| 2.1 | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | F | E/U | |
| 2.1 | 161320 | Amortization of Discount and Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market | E | F | E/U | |
| 2.1 | 161800 | Market Adjustment - Investments | E | F | E/U | |
| 2.1 | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities | E | F | E/U | |
| 2.1 | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities | E | F | E/U | |
| 2.1 | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities | E | F | E/U | |
| 2.1 | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities | E | F | E/U | |
| 2.1 | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service | E | F | E/U | |
| 2.1 | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service | E | F | E/U | |
| 2.1 | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service | E | F | E/U | |
| 2.1 | 164300 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | F | E/U | |
| 2.2 | Interest receivable - investments (Note 5) (RC 02) | | | | | |
| 2.2 | 134200 | Interest Receivable - Investments | E | F | E/U | 7 |
| 3 | Accounts receivable, net (Note 6) | | | | | |
| 3.1 | Asset for agency's custodial and non-entity liabilities - other than the General Fund of the U.S. Government (RC 10) | | | | | |
| 3.1 | 198100 | Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government | E | F | E/U | |
| 3.2 | Accounts receivable, capital transfers (RC 12) | | | | | |
| 3.2 | 192300 | Contingent Receivable for Capital Transfers | E | F | E/U | |
| 3.2 | 192500 | Capital Transfers Receivable | E | F | E/U | |
| 3.3 | Benefit program contributions receivable (RC 21) | | | | | |
| 3.3 | 132000 | Funded Employment Benefit Contributions Receivable | E | F | E/U | 7 |
| 3.3 | 132100 | Unfunded FECA Benefit Contributions Receivable | E | F | U | 7 |
| 3.4 | Accounts receivable, net (RC 22) | | | | | |
| 3.4 | 131000 | Accounts Receivable | E | F | E/U | 7 |
| 3.4 | 131900 | Allowance for Loss on Accounts Receivable | E | F | E/U | 7 |
| 3.4 | 133900 | Future Exchange Credit Receivable | E | F | E/U | 7 |
| 3.4 | 134000 | Interest Receivable - Not Otherwise Classified | E | F | E/U | 7 |
| 3.4 | 136000 | Penalties and Fines Receivable - Not Otherwise Classified | E | F | E/U | 7 |
| 3.4 | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | E | F | E/U | 7 |
| 3.4 | 137000 | Administrative Fees Receivable - Not Otherwise Classified | E | F | E/U | 7 |
| 3.4 | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | E | F | E/U | 7 |
| 3.5 | Transfers receivable (RC 27) | | | | | |
| 3.5 | 133000 | Receivable for Transfers of Currently Invested Balances | E | F | E/U | 7 |
| 3.5 | 133500 | Expenditure Transfers Receivable | E | F | E/U | 7 |
| 3.5 | 139000 | Appropriated Dedicated Collections Receivable | E | F | E/U | |
| 4 | Loans receivable, net | | | | | |
| 4.1 | Interest receivable - loans and other funds (RC 04) | | | | | |
| 4.1 | 134100 | Interest Receivable - Loans | E | F | E/U | 7 |
| 4.1 | 134900 | Interest Receivable on Uninvested Funds | E | F | E/U | 7 |
| 4.2 | Loans receivable (RC 17) | | | | | |
| 4.2 | 135000 | Loans Receivable | E | F | E/U | 7 |
| 4.2 | 135100 | Capitalized Loan Interest Receivable - Non-Credit Reform | E | F | E/U | 7 |
| 4.2 | 136100 | Penalties and Fines Receivable - Loans | E | F | E/U | 7 |
| 4.2 | 137100 | Administrative Fees Receivable - Loans | E | F | E/U | 7 |
| 5 | Advances and prepayments (RC 23) | | | | | |
| 5 | 141000 | Advances and Prepayments | E | F | E/U | 7 |

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| 6 | Other Assets (Note 12) | | | | | |
| 6.1 | Other assets (RC 30) | | | | | |
| 6.1 | 192100 | Receivable From Appropriations | E | G | E/U | |
| 6.1 | 199000 | Other Assets | E | G | E/U | |
| 6.1 | 199010 | Other Assets - General Fund of the U.S. Government | E | F | U | |
| 6.2 | Asset for agency's custodial and non-entity liabilities (RC 46) | | | | | |
| 6.2 | 198000 | Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government | E | F | U | |
| 6.3 | Other Assets - Reimbursable Activities (RC 22) | | | | | |
| 6.3 | 199000 | Other Assets | E | F | E/U | |
| 7 | Total intra-governmental assets | | | | | |
| This line is calculated. Equals sum of line 1 through 6 | | | | | | |
| Other than intra-governmental assets | | | | | | |
| 8 | Cash and other monetary assets* (Note 4) | | | | | |
| 8 | 110100 | General Fund of the U.S. Government's Operating Cash | E | N | U | |
| 8 | 110300 | Restricted Operating Cash | E | N | U | |
| 8 | 110900 | Checks Outstanding | E | N | U | |
| 8 | 111000 | Undeposited Collections | E | N | E/U | |
| 8 | 112000 | Imprest Funds | E | N | E/U | |
| 8 | 112500 | U.S. Debit Card Funds | E | N | E/U | |
| 8 | 113000 | Funds Held Outside of Treasury - Budgetary | E | N | E/U | |
| 8 | 113500 | Funds Held Outside of Treasury - Non-Budgetary | E | N | E/U | |
| 8 | 113510 | Restricted Cash Held Outside of Treasury - Non-Budgetary | E | N | E/U | |
| 8 | 114500 | Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account | E | N | U | |
| 8 | 119000 | Other Cash | E | N | E/U | |
| 8 | 119090 | Other Cash - International Monetary Fund | E | | U | |
| 8 | 119305 | International Monetary Fund - Letter of Credit | E | | U | |
| 8 | 119306 | International Monetary Fund - Receivable/Payable Currency Valuation Adjustment | E | | U | |
| 8 | 119307 | International Monetary Fund - Dollar Deposits With the IMF | E | | U | |
| 8 | 119309 | International Monetary Fund - Currency Holdings | E | | U | |
| 8 | 119333 | International Monetary Fund - Reserve Position | E | | U | |
| 8 | 119400 | Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR) | E | N | E/U | |
| 8 | 119500 | Other Monetary Assets | E | N | E/U | |
| 8 | 120000 | Foreign Currency | E | N | E/U | |
| 8 | 120500 | Foreign Currency Denominated Equivalent Assets | E | N | E | |
| 8 | 120900 | Uninvested Foreign Currency | E | N | E | |
| 8 | 123000 | Foreign Currency Held Outside Of Treasury - Budgetary | E | N | E/U | |
| 8 | 123500 | Foreign Currency Held Outside Of Treasury - Non-Budgetary | E | N | E/U | |
| 8 | 134400 | Interest Receivable on Special Drawing Rights (SDR) | E | N | E | |
| 8 | 138400 | Interest Receivable - Foreign Currency Denominated Assets | E | N | E | |
| 8 | 153100 | Seized Monetary Instruments | E | N | E/U | |
| 8 | 153200 | Seized Cash Deposited | E | N | E/U | |
| 9 | Accounts receivable, net (Notes 6 and 7) | | | | | |
| 9 | 131000 | Accounts Receivable | E | N | E/U | |
| 9 | 131900 | Allowance for Loss on Accounts Receivable | E | N | E/U | |
| 9 | 132000 | Funded Employment Benefit Contributions Receivable | E | N | E/U | |
| 9 | 132100 | Unfunded FECA Benefit Contributions Receivable | E | N | U | |
| 9 | 132500 | Taxes Receivable | E | N | E/U | |
| 9 | 132900 | Allowance for Loss on Taxes Receivable | E | N | E/U | |
| 9 | 134000 | Interest Receivable - Not Otherwise Classified | E | N | E/U | |
| 9 | 134300 | Interest Receivable - Taxes | E | N | E/U | |
| 9 | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | E | N | E/U | |
| 9 | 134800 | Allowance for Loss on Interest Receivable - Taxes | E | N | E/U | |
| 9 | 136000 | Penalties and Fines Receivable - Not Otherwise Classified | E | N | E/U | |
| 9 | 136300 | Penalties and Fines Receivable - Taxes | E | N | E/U | |
| 9 | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | E | N | E/U | |
| 9 | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes | E | N | E/U | |
| 9 | 137000 | Administrative Fees Receivable - Not Otherwise Classified | E | N | E/U | |
| 9 | 137300 | Administrative Fees Receivable - Taxes | E | N | E/U | |
| 9 | 137400 | Criminal Restitution Receivable | E | N | E/U | |
| 9 | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | E | N | E/U | |
| 9 | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes | E | N | E/U | |
| 9 | 137900 | Allowance for Loss on Criminal Restitution Receivable | E | N | E/U | |
| 10 | Loans receivable, net (Note 8) | | | | | |
| 10 | 134100 | Interest Receivable - Loans | E | N | E/U | |
| 10 | 134500 | Allowance for Loss on Interest Receivable - Loans | E | N | E/U | |
| 10 | 135000 | Loans Receivable | E | N | E/U | |

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|-----------|--|---|-----------|------------|---------------------|-------------|
| 10 | 135090 | Loans Receivable - International Monetary Fund | E | | U | |
| 10 | 135900 | Allowance for Loss on Loans Receivable | E | N | E/U | |
| 10 | 135990 | Allowance for Loss on Loans Receivable - International Monetary Fund | E | | U | |
| 10 | 136100 | Penalties and Fines Receivable - Loans | E | N | E/U | |
| 10 | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans | E | N | E/U | |
| 10 | 137100 | Administrative Fees Receivable - Loans | E | N | E/U | |
| 10 | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans | E | N | E/U | |
| 10 | 138000 | Loans Receivable - Troubled Assets Relief Program | E | N | E/U | |
| 10 | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program | E | N | E/U | |
| 10 | 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program | E | N | E/U | |
| 10 | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program | E | N | E/U | |
| 10 | 139900 | Allowance for Subsidy | E | N | E/U | |
| 10 | 155100 | Foreclosed Property | E | N | E/U | |
| 10 | 155900 | Foreclosed Property - Allowance | E | N | E/U | |
| 10 | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 10 | 164300 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 10 | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 10 | 164500 | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 10 | 164600 | Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 10 | 164700 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E/U | |
| 11 | Inventory and related property, net (Note 9) | | | | | |
| 11 | 151100 | Operating Materials and Supplies Held for Use | E | | E/U | |
| 11 | 151200 | Operating Materials and Supplies Held in Reserve for Future Use | E | | E/U | |
| 11 | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | E | | E/U | |
| 11 | 151400 | Operating Materials and Supplies Held for Repair | E | | E/U | |
| 11 | 151600 | Operating Materials and Supplies in Development | E | | E/U | |
| 11 | 151900 | Operating Materials and Supplies - Allowance | E | | E/U | |
| 11 | 152100 | Inventory Purchased for Resale | E | | E/U | |
| 11 | 152200 | Inventory Held in Reserve for Future Sale | E | | E/U | |
| 11 | 152300 | Inventory Held for Repair | E | | E/U | |
| 11 | 152400 | Inventory - Excess, Obsolete, and Unserviceable | E | | E/U | |
| 11 | 152500 | Inventory - Raw Materials | E | | E/U | |
| 11 | 152600 | Inventory - Work-in-Process | E | | E/U | |
| 11 | 152700 | Inventory - Finished Goods | E | | E/U | |
| 11 | 152900 | Inventory - Allowance | E | | E/U | |
| 11 | 154100 | Forfeited Property Held for Sale | E | N | E/U | |
| 11 | 154200 | Forfeited Property Held for Donation or Use | E | N | E/U | |
| 11 | 154900 | Forfeited Property - Allowance | E | N | E/U | |
| 11 | 156100 | Commodities Held Under Price Support and Stabilization Support Programs | E | N | E/U | |
| 11 | 156900 | Commodities - Allowance | E | N | E/U | |
| 11 | 157100 | Stockpile Materials Held in Reserve | E | N | E/U | |
| 11 | 157200 | Stockpile Materials Held for Sale | E | N | E/U | |
| 11 | 159100 | Other Related Property | E | N | E/U | |
| 11 | 159900 | Other Related Property - Allowance | E | N | E/U | |
| 12 | Property, plant, and equipment, net (Note 10) | | | | | |
| 12 | 171200 | Capitalized Improvements to Land | E | | E/U | |
| 12 | 171300 | Temporary Land Rights | E | | E/U | |
| 12 | 171800 | Accumulated Depreciation on Temporary Land Rights | E | | E/U | |
| 12 | 171900 | Accumulated Depreciation on Capitalized Improvements to Land | E | | E/U | |
| 12 | 172000 | Construction-in-Progress | E | | E/U | |
| 12 | 173000 | Buildings, Improvements, and Renovations | E | | E/U | |
| 12 | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations | E | | E/U | |
| 12 | 174000 | Other Structures and Facilities | E | | E/U | |
| 12 | 174900 | Accumulated Depreciation on Other Structures and Facilities | E | | E/U | |
| 12 | 175000 | Equipment | E | | E/U | |
| 12 | 175900 | Accumulated Depreciation on Equipment | E | | E/U | |
| 12 | 181000 | Assets Under Capital Lease | E | | E/U | |
| 12 | 181900 | Accumulated Depreciation on Assets Under Capital Lease | E | | E/U | |
| 12 | 182000 | Leasehold Improvements | E | | E/U | |
| 12 | 182900 | Accumulated Amortization on Leasehold Improvements | E | | E/U | |
| 12 | 183000 | Internal Use Software | E | | E/U | |
| 12 | 183200 | Internal Use Software in Development | E | | E/U | |
| 12 | 183900 | Accumulated Amortization on Internal Use Software | E | | E/U | |
| 12 | 184000 | Other Natural Resources | E | | E/U | |
| 12 | 184900 | Allowance for Depletion | E | | E/U | |
| 12 | 189000 | Other General Property, Plant, and Equipment | E | | E/U | |
| 12 | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment | E | | E/U | |

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|-------------|---|---|-----------|------------|---------------------|-------------|
| 12 | 195000 | Lessee Right-To-Use Lease Asset | E | | E/U | |
| 12 | 195900 | Accumulated Amortization on Lessee Lease Assets | E | | E/U | |
| 13 | Advances and prepayments | | | | | |
| 13 | 141000 | Advances and Prepayments | E | N | E/U | |
| 14 | Investments in government-sponsored enterprises [Treasury only] | | | | | |
| 14 | 165000 | Preferred Stock in Federal Government Sponsored Enterprise | E | N | E/U | |
| 14 | 165100 | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise | E | N | E/U | |
| 14 | 165200 | Common Stock Warrants in Federal Government Sponsored Enterprise | E | N | E/U | |
| 14 | 165300 | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise | E | N | E/U | |
| 15 | Investments, net (Note 5) | | | | | |
| 15 | 134200 | Interest Receivable - Investments | E | N | E/U | |
| 15 | 134600 | Allowance for Loss on Interest Receivable - Investments | E | N | E/U | |
| 15 | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | N | E/U | |
| 15 | 161020 | Investments in Marketable U.S. Treasury Securities Purchased on the Secondary Market | E | N | E/U | |
| 15 | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | N | E/U | |
| 15 | 161120 | Discount on Marketable U.S. Treasury Securities Purchased on the Secondary Market | E | N | E/U | |
| 15 | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | N | E/U | |
| 15 | 161220 | Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market | E | N | E/U | |
| 15 | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | N | E/U | |
| 15 | 161320 | Amortization of Discount and Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market | E | N | E/U | |
| 15 | 161800 | Market Adjustment - Investments | E | E/N | E/U | |
| 15 | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities | E | E/N | E/U | 3 |
| 15 | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities | E | N | E/U | 3 |
| 15 | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities | E | N | E/U | 3 |
| 15 | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities | E | N | E/U | 3 |
| 15 | 167000 | Foreign Investments | E | N | E | |
| 15 | 167100 | Discount on Foreign Investments | E | N | E | |
| 15 | 167200 | Premium on Foreign Investments | E | N | E | |
| 15 | 167900 | Foreign Exchange Rate Revalue Adjustments - Investments | E | N | E | |
| 15 | 169000 | Other Non-Federal Investments | E | N | E/U | 3 |
| 16 | Other assets (Note 12) | | | | | |
| 16 | 193000 | Lessor Lease Receivable | E | | E/U | |
| 16 | 193900 | Allowance for Loss on Lease Receivable | E | | E/U | |
| 16 | 199000 | Other Assets | E | N | E/U | 4 |
| 16 | 199500 | General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed | E | N | E/U | |
| 17 | Total other than intra-governmental assets | | | | | |
| | This line is calculated. Equals sum of lines 8 through 16. | | | | | |
| 18 | Total assets | | | | | |
| | This line is calculated. Equals sum of lines 7 and 17. | | | | | |
| 19 | Stewardship PP&E Land and Heritage Assets (Notes 10 and 11) | | | | | |
| | Liabilities: | | | | | |
| | Intra-governmental liabilities | | | | | |
| 20 | Liability for Fund Balance with Treasury [for General fund only] (RC 40) | | | | | |
| 20 | 201000 | Liability for Fund Balance With Treasury | E | F | U | |
| 20 | 209010 | Liability for Fund Balance While Awaiting a Warrant or Mandated Non-Expenditure Transfer | E | F | U | |
| 21 | Accounts payable (Note 17) | | | | | |
| 21.1 | Accounts payable, capital transfers (RC 12) | | | | | |
| 21.1 | 292300 | Contingent Liability for Capital Transfers | E | F | E/U | |
| 21.1 | 297000 | Liability for Capital Transfers | E | F | E/U | |
| 21.2 | Accounts payable (RC 22) | | | | | |
| 21.2 | 211000 | Accounts Payable | E | F | E/U | |
| 21.2 | 212000 | Disbursements in Transit | E | F | E/U | |
| 21.2 | 213000 | Contract Holdbacks | E | F | E/U | |
| 21.2 | 214000 | Accrued Interest Payable - Not Otherwise Classified | E | F | E/U | |
| 21.2 | 217000 | Subsidy Payable to the Financing Account | E | F | E/U | |
| 21.2 | 294000 | Capital Lease Liability | E | F | E/U | |
| 21.2 | 296000 | Accounts Payable From Canceled Appropriations | E | F | E/U | |
| 21.3 | Transfers payable (RC 27) | | | | | |
| 21.3 | 215000 | Payable for Transfers of Currently Invested Balances | E | F | E/U | 7 |
| 21.3 | 215500 | Expenditure Transfers Payable | E | F | E/U | 7 |
| 21.3 | 299100 | Other Liabilities - Reductions | E | F | E/U | |

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| 21.3 | 299200 | Appropriated Dedicated Collections Liability | E | F | E/U | |
| 22 | Federal debt and interest payable (Note 14A) | | | | | |
| 22.1 | Federal debt (RC 01) | | | | | |
| 22.1 | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | 7 |
| 22.1 | 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | 7 |
| 22.1 | 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | 7 |
| 22.1 | 253300 | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | 7 |
| 22.1 | 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | E/U | 7 |
| 22.1 | 254000 | Participation and Payment Certificates | E | F | E/U | 7 |
| 22.2 | Interest payable - debt (RC 02) | | | | | |
| 22.2 | 214200 | Accrued Interest Payable - Debt | E | F | E/U | 7 |
| 23 | Debt (Note 14B) | | | | | |
| 23.1 | Interest payable - loans and other funds (RC 04) | | | | | |
| 23.1 | 214100 | Accrued Interest Payable - Loans | E | F | E/U | 7 |
| 23.1 | 214900 | Accrued Interest Payable on Uninvested Funds | E | F | E/U | |
| 23.2 | Loans payable (RC 17) | | | | | |
| 23.2 | 251000 | Principal Payable to the Bureau of the Fiscal Service | E | F | E/U | |
| 23.2 | 251100 | Capitalized Loan Interest Payable - Non-Credit Reform | E | F | E/U | |
| 23.2 | 252000 | Principal Payable to the Federal Financing Bank | E | F | E/U | |
| 23.2 | 259000 | Other Debt | E | F | E/U | |
| 23.2 | 259100 | Repayable Advance Debt | E | F | E/U | |
| 23.2 | 259200 | Appropriated Debt | E | F | E/U | |
| 24 | Advances from others and deferred revenue (RC 23) | | | | | |
| 24 | 231000 | Liability for Advances and Prepayments | E | F | E/U | 7 |
| 24 | 232000 | Other Deferred Revenue | E | F | E/U | |
| 25 | Other Liabilities (Note 18) | | | | | |
| 25.1 | Other liabilities (without reciprocals) (Note 15) (RC 29) | | | | | |
| 25.1 | 221300 | Employer Contributions and Payroll Taxes Payable | E | Z | E/U | |
| 25.1 | 222500 | Unfunded FECA Liability | E | Z | E/U | |
| 25.1 | 229000 | Other Unfunded Employment Related Liability | E | Z | E/U | |
| 25.1 | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections | E | Z | E/U | |
| 25.1 | 241000 | Liability for Clearing Accounts | E | Z | E/U | |
| 25.1 | 299000 | Other Liabilities Without Related Budgetary Obligations | E | Z | E/U | |
| 25.2 | Other liabilities (Note 17) (RC 30) | | | | | |
| 25.2 | 259000 | Other Debt | E | G | E/U | |
| 25.2 | 259200 | Appropriated Debt | E | G | E/U | |
| 25.2 | 299000 | Other Liabilities Without Related Budgetary Obligations | E | G | E/U | |
| 25.2 | 299010 | Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government | E | F | U | |
| 25.2 | 299100 | Other Liabilities - Reductions | E | G | E/U | |
| 25.2 | 299110 | Reductions of Other Liabilities - General Fund of the U.S. Government | E | F | U | |
| 25.3 | Liability to the General Fund of the U.S. Government for custodial and other non-entity assets (Note 17) (RC 46) | | | | | |
| 25.3 | 298000 | Custodial Liability | E | G | E/U | |
| 25.3 | 298500 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity | E | G | E/U | |
| 25.4 | Liability to agency other than the General Fund of the U.S. Government for custodial and other non-entity assets (RC 10) | | | | | |
| 25.4 | 298000 | Custodial Liability | E | F | E/U | |
| 25.4 | 298500 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity | E | F | E/U | |
| 25.5 | Other current liabilities - Benefit contributions payable (Note 15) (RC 21) | | | | | |
| 25.5 | 221300 | Employer Contributions and Payroll Taxes Payable | E | F | E/U | |
| 25.5 | 221500 | Other Post Employment Benefits Due and Payable | E | F | E/U | |
| 25.5 | 222500 | Unfunded FECA Liability | E | F | E/U | |
| 25.5 | 229000 | Other Unfunded Employment Related Liability | E | F | E/U | |
| 25.6 | Other liabilities - Reimbursable activities (RC 22) | | | | | |
| 25.6 | 219000 | Other Liabilities With Related Budgetary Obligations | E | F | E/U | |
| 25.6 | 293900 | Liability For Future Exchange | E | F | E/U | |
| 25.6 | 299000 | Other Liabilities Without Related Budgetary Obligations | E | F | E/U | |
| 25.6 | 299300 | Accrued Liabilities | E | F | E/U | |
| 26 | Total intra-governmental liabilities | | | | | |
| | This line is calculated. Equals sum of lines 20 through 25. | | | | | |

USSGL Crosswalk - Standardized Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|--|---|---|-----------|------------|---------------------|-------------|
| Other than intra-governmental liabilities | | | | | | |
| 27 | Accounts payable | | | | | |
| 27 | 211000 | Accounts Payable | E | N | E/U | |
| 27 | 212000 | Disbursements in Transit | E | N | E/U | |
| 27 | 214000 | Accrued Interest Payable - Not Otherwise Classified | E | N | E/U | |
| 27 | 296000 | Accounts Payable From Canceled Appropriations | E | N | E/U | |
| 28 | Federal debt and interest payable (Note 14A) | | | | | |
| 28 | 214100 | Accrued Interest Payable - Loans | E | N | E/U | |
| 28 | 214200 | Accrued Interest Payable - Debt | E | N | E/U | |
| 28 | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | |
| 28 | 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | |
| 28 | 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | |
| 28 | 253300 | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | |
| 28 | 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | E/U | |
| 28 | 254000 | Participation and Payment Certificates | E | N | E/U | |
| 29 | Federal employee salary, leave, and benefits payable* (Note 15) | | | | | |
| 29 | 221000 | Accrued Funded Payroll and Leave | E | N | E/U | |
| 29 | 221300 | Employer Contributions and Payroll Taxes Payable | E | N | E/U | |
| 29 | 221700 | Benefit Premiums Payable to Carriers | E | N | E/U | |
| 29 | 222000 | Unfunded Leave | E | N | E/U | |
| 29 | 229000 | Other Unfunded Employment Related Liability | E | N | E/U | |
| 30 | Pension, post-employment, and veterans benefits payable* (Note 15) | | | | | |
| 30 | 219100 | Liability for Employer Benefits and Claims Incurred but Not Reported | E | N | E/U | |
| 30 | 221500 | Other Post Employment Benefits Due and Payable | E | N | E/U | |
| 30 | 221600 | Pension Benefits Due and Payable to Beneficiaries | E | N | E/U | |
| 30 | 221800 | Life Insurance Benefits Due and Payable to Beneficiaries | E | N | E/U | |
| 30 | 261000 | Actuarial Pension Liability | E | N | E/U | |
| 30 | 262000 | Actuarial Health Insurance Liability | E | N | E/U | |
| 30 | 263000 | Actuarial Life Insurance Liability | E | N | E/U | |
| 30 | 265000 | Actuarial FECA Liability | E | N | E/U | |
| 30 | 269000 | Other Actuarial Liabilities | E | N | E/U | |
| 31 | Environmental and disposal liabilities (Note 16) | | | | | |
| 31 | 299500 | Estimated Cleanup Cost Liability | E | N | E/U | |
| 32 | Benefits due and payable | | | | | |
| 32 | 216000 | Entitlement Benefits Due and Payable | E | N | E/U | |
| 33 | Loan guarantee liabilities (Note 8) | | | | | |
| 33 | 218000 | Loan Guarantee Liability | E | N | E/U | |
| 34 | Liabilities to Government-sponsored enterprises | | | | | |
| 34 | 211200 | Accounts Payable for Federal Government Sponsored Enterprise | E | N | E/U | |
| 34 | 292200 | Contingent Liabilities - Federal Government Sponsored Enterprise | E | N | E/U | |
| 35 | Insurance and guarantee program liabilities | | | | | |
| 35 | 220000 | Liability for Unpaid Insurance Claims | E | N | E/U | |
| 35 | 220500 | Liability for Unearned Insurance Premiums | E | N | E/U | |
| 35 | 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs | E | N | E/U | |
| 36 | Advances from others and deferred revenue | | | | | |
| 36 | 231000 | Liability for Advances and Prepayments | E | N | E/U | |
| 36 | 232000 | Other Deferred Revenue | E | N | E/U | |
| 37 | Other liabilities (Notes 18, 19, and 20) | | | | | |
| 37 | 201000 | Liability for Fund Balance With Treasury | E | N | U | |
| 37 | 213000 | Contract Holdbacks | E | N | E/U | |
| 37 | 214010 | Unfunded Accrued Interest Payable | E | N | E/U | |
| 37 | 219000 | Other Liabilities With Related Budgetary Obligations | E | N | E/U | |
| 37 | 219200 | Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks | E | N | E | |
| 37 | 219300 | Allocation of Special Drawing Rights (SDRs) | E | N | E | |
| 37 | 221100 | Withholdings Payable | E | N | E/U | |
| 37 | 233000 | Unearned Lessor Revenue | E | N | E/U | |
| 37 | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections | E | N | E/U | |
| 37 | 241000 | Liability for Clearing Accounts | E | N | E/U | |
| 37 | 259000 | Other Debt | E | N | E/U | |
| 37 | 267000 | Actuarial Liabilities for Treasury and Department of Labor-Managed Benefit Programs | E | N | E/U | |
| 37 | 291000 | Prior Liens Outstanding on Acquired Collateral | E | N | E/U | |
| 37 | 292000 | Contingent Liabilities | E | N | E/U | |
| 37 | 293000 | Lessee Lease Liability | E | N | E/U | |

USSGL Crosswalk - Standardized Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|-------------|--|--|-----------|------------|---------------------|-------------|
| 37 | 293010 | Unfunded Lessee Lease Liability | E | | E/U | |
| 37 | 294000 | Capital Lease Liability | E | N | E/U | |
| 37 | 298000 | Custodial Liability | E | N | E/U | 2 |
| 37 | 299000 | Other Liabilities Without Related Budgetary Obligations | E | N | E/U | |
| 37 | 299300 | Accrued Liabilities | E | N | E/U | |
| 38 | Total other than intra-governmental liabilities | | | | | |
| | This line is calculated. Equals sum of lines 27 through 37. | | | | | |
| 39 | Total liabilities | | | | | |
| | This line is calculated. Equals sum of lines 26 and 38. | | | | | |
| 40 | Commitments and Contingencies (Note 20) | | | | | |
| | Net position: | | | | | |
| 41 | Total Unexpended Appropriations (Consolidated) | | | | | |
| 41.1 | Unexpended appropriations - Funds from Dedicated Collections (Note 21) | | | | | |
| 41.1 | 309000 | Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer | E | G | E | |
| 41.1 | 310000 | Unexpended Appropriations - Cumulative | B | | E | |
| 41.1 | 310100 | Unexpended Appropriations - Appropriations Received | E | G | E | |
| 41.1 | 310200 | Unexpended Appropriations - Transfers-In | E | F | E | |
| 41.1 | 310300 | Unexpended Appropriations - Transfers-Out | E | F | E | |
| 41.1 | 310500 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | G | E | |
| 41.1 | 310600 | Unexpended Appropriations - Adjustments | E | G | E | |
| 41.1 | 310610 | Unexpended Appropriations - Adjustments due to Permanent Reduction/Capital Transfer | E | G | E | |
| 41.1 | 310700 | Unexpended Appropriations - Used - Accrued | E | G | E | |
| 41.1 | 310710 | Unexpended Appropriations - Used - Disbursed | E | G | E | |
| 41.1 | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | E | |
| 41.1 | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | E | |
| 41.2 | Unexpended appropriations - Funds from other than Dedicated Collections | | | | | |
| 41.2 | 309000 | Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer | E | G | U | |
| 41.2 | 309010 | Appropriations Outstanding - Warrants to be Issued or Mandated Non-Expenditure Transfer | E | F | U | |
| 41.2 | 310000 | Unexpended Appropriations - Cumulative | B | | U | |
| 41.2 | 310100 | Unexpended Appropriations - Appropriations Received | E | G | U | |
| 41.2 | 310200 | Unexpended Appropriations - Transfers-In | E | F | U | |
| 41.2 | 310300 | Unexpended Appropriations - Transfers-Out | E | F | U | |
| 41.2 | 310500 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | G | U | |
| 41.2 | 310600 | Unexpended Appropriations - Adjustments | E | G | U | |
| 41.2 | 310610 | Unexpended Appropriations - Adjustments due to Permanent Reduction/Capital Transferr | E | G | E | |
| 41.2 | 310700 | Unexpended Appropriations - Used - Accrued | E | G | U | |
| 41.2 | 310710 | Unexpended Appropriations - Used - Disbursed | E | G | U | |
| 41.2 | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | U | |
| 41.2 | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | U | |
| 41.2 | 320000 | Appropriations Outstanding - Cumulative | B | | U | |
| 41.2 | 320100 | Appropriations Outstanding - Warrants Issued | E | F | U | |
| 41.2 | 320110 | Appropriations Outstanding - Transfers | E | F | U | |
| 41.2 | 320600 | Appropriations Outstanding - Adjustments | E | F | U | |
| 41.2 | 320700 | Appropriations Outstanding - Used - Accrued | E | F | U | |
| 41.2 | 320710 | Appropriations Outstanding - Used - Disbursed | E | F | U | |
| 41.2 | 320800 | Appropriations Outstanding - Prior-Period Adjustments | E | F | U | |
| 41.3 | Total Unexpended Appropriations - Eliminations Between Dedicated and Other | | | | | |
| | Eliminations between funds needed to trace to Net Position (if necessary) | | | | | |
| 42 | Total Cumulative Results of Operations (Consolidated) | | | | | |
| 42.1 | Cumulative results of operations - Funds from Dedicated Collections (Note 21) | | | | | |
| 42.1 | 331000 | Cumulative Results of Operations | B | | E | |
| 42.1 | 510000 | Revenue From Goods Sold | E | F/N | E | |
| 42.1 | 510900 | Contra Revenue for Goods Sold | E | F/N | E | |
| 42.1 | 520000 | Revenue From Services Provided | E | F/N | E | |
| 42.1 | 520900 | Contra Revenue for Services Provided | E | F/N | E | |
| 42.1 | 531000 | Interest Revenue - Other | E | F/N | E | |
| 42.1 | 531100 | Interest Revenue - Investments | E | F/N | E | |
| 42.1 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | F/N | E | |
| 42.1 | 531300 | Interest Revenue - Subsidy Amortization | E | N | E | |
| 42.1 | 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E | |
| 42.1 | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | E | |
| 42.1 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F/N | E | |
| 42.1 | 531800 | Contra Revenue for Interest Revenue - Investments | E | F/N | E | |

USSGL Crosswalk - Standardized Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|----------|-------------|---|-----------|------------|---------------------|-------------|
| 42.1 | 531900 | Contra Revenue for Interest Revenue - Other | E | F/N | E | |
| 42.1 | 532000 | Penalties and Fines Revenue | E | N | E | |
| 42.1 | 532400 | Contra Revenue for Penalties and Fines | E | N | E | |
| 42.1 | 532500 | Administrative Fees Revenue | E | F/N | E | |
| 42.1 | 532900 | Contra Revenue for Administrative Fees | E | F/N | E | |
| 42.1 | 540000 | Funded Benefit Program Revenue | E | F/N | E | |
| 42.1 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | F/N | E | |
| 42.1 | 550000 | Insurance and Guarantee Premium Revenue | E | N | E | |
| 42.1 | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue | E | N | E | |
| 42.1 | 560000 | Donated Revenue - Financial Resources | E | N | E | |
| 42.1 | 560900 | Contra Revenue for Donations - Financial Resources | E | N | E | |
| 42.1 | 561000 | Donated Revenue - Nonfinancial Resources | E | N | E | |
| 42.1 | 561900 | Contra Donated Revenue - Nonfinancial Resources | E | N | E | |
| 42.1 | 564000 | Forfeiture Revenue - Cash and Cash Equivalents | E | N | E | |
| 42.1 | 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents | E | N | E | |
| 42.1 | 565000 | Forfeiture Revenue - Forfeitures of Property | E | N | E | |
| 42.1 | 565900 | Contra Forfeiture Revenue - Forfeitures of Property | E | N | E | |
| 42.1 | 570000 | Expended Appropriations - Used - Accrued | E | G | E | |
| 42.1 | 570010 | Expended Appropriations - Disbursed | E | G | E | |
| 42.1 | 570500 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | G | E | |
| 42.1 | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | E | |
| 42.1 | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | E | |
| 42.1 | 571300 | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government | E | F | E | |
| 42.1 | 571400 | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account | E | N | E | |
| 42.1 | 572000 | Financing Sources Transferred In Without Reimbursement | E | F | E | |
| 42.1 | 573000 | Financing Sources Transferred Out Without Reimbursement | E | F/Z | E | |
| 42.1 | 573500 | Appropriated Dedicated Collections to be Transferred In | E | F | E | |
| 42.1 | 573600 | Appropriated Dedicated Collections to be Transferred Out | E | F | E | |
| 42.1 | 574000 | Appropriated Dedicated Collections Transferred In | E | F | E | |
| 42.1 | 574500 | Appropriated Dedicated Collections Transferred Out | E | F | E | |
| 42.1 | 575000 | Expenditure Financing Sources - Transfers-In | E | F | E | |
| 42.1 | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other | E | F | E | |
| 42.1 | 575600 | Non-Expenditure Financing Sources - Transfers-In - Capital Transfers | E | F | E | |
| 42.1 | 576000 | Expenditure Financing Sources - Transfers-Out | E | F | E | |
| 42.1 | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other | E | F | E | |
| 42.1 | 576600 | Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers | E | F | E | |
| 42.1 | 577500 | Non-Budgetary Financing Sources Transferred In | E | F | E | |
| 42.1 | 577600 | Non-Budgetary Financing Sources Transferred Out | E | F | E | |
| 42.1 | 578000 | Imputed Financing Sources | E | F | E | |
| 42.1 | 579000 | Other Financing Sources | E | G/Z | E | |
| 42.1 | 579100 | Adjustment to Financing Sources - Credit Reform | E | F | E | |
| 42.1 | 579200 | Financing Sources To Be Transferred Out - Contingent Liability | E | F | E | |
| 42.1 | 579500 | Seigniorage | E | N | E | |
| 42.1 | 580000 | Tax Revenue Collected - Not Otherwise Classified | E | G/N | E | |
| 42.1 | 580100 | Tax Revenue Collected - Individual | E | G/N | E | |
| 42.1 | 580200 | Tax Revenue Collected - Corporate | E | G/N | E | |
| 42.1 | 580300 | Tax Revenue Collected - Unemployment | E | G/N | E | |
| 42.1 | 580400 | Tax Revenue Collected - Excise | E | G/N | E | |
| 42.1 | 580500 | Tax Revenue Collected - Estate and Gift | E | G/N | E | |
| 42.1 | 580600 | Tax Revenue Collected - Customs | E | G/N | E | |
| 42.1 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E | G/N | E | |
| 42.1 | 582100 | Tax Revenue Accrual Adjustment - Individual | E | G/N | E | |
| 42.1 | 582200 | Tax Revenue Accrual Adjustment - Corporate | E | G/N | E | |
| 42.1 | 582300 | Tax Revenue Accrual Adjustment - Unemployment | E | G/N | E | |
| 42.1 | 582400 | Tax Revenue Accrual Adjustment - Excise | E | G/N | E | |
| 42.1 | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | E | G/N | E | |
| 42.1 | 582600 | Tax Revenue Accrual Adjustment - Customs | E | G/N | E | |
| 42.1 | 583000 | Contra Revenue for Taxes - Not Otherwise Classified | E | G/N | E | |
| 42.1 | 583100 | Contra Revenue for Taxes - Individual | E | G/N | E | |
| 42.1 | 583200 | Contra Revenue for Taxes - Corporate | E | G/N | E | |
| 42.1 | 583300 | Contra Revenue for Taxes - Unemployment | E | G/N | E | |
| 42.1 | 583400 | Contra Revenue for Taxes - Excise | E | G/N | E | |
| 42.1 | 583500 | Contra Revenue for Taxes - Estate and Gift | E | G/N | E | |
| 42.1 | 583600 | Contra Revenue for Taxes - Customs | E | G/N | E | |
| 42.1 | 589000 | Tax Revenue Refunds - Not Otherwise Classified | E | G/N | E | |
| 42.1 | 589100 | Tax Revenue Refunds - Individual | E | G/N | E | |
| 42.1 | 589200 | Tax Revenue Refunds - Corporate | E | G/N | E | |
| 42.1 | 589300 | Tax Revenue Refunds - Unemployment | E | G/N | E | |

USSGL Crosswalk - Standardized Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|----------|-------------|---|-----------|------------|---------------------|-------------|
| 42.1 | 589400 | Tax Revenue Refunds - Excise | E | G/N | E | |
| 42.1 | 589500 | Tax Revenue Refunds - Estate and Gift | E | G/N | E | |
| 42.1 | 589600 | Tax Revenue Refunds - Customs | E | G/N | E | |
| 42.1 | 590000 | Other Revenue | E | F/N/Z | E | 2 |
| 42.1 | 590900 | Contra Revenue for Other Revenue | E | F/N/Z | E | 2 |
| 42.1 | 591900 | Revenue and Other Financing Sources - Cancellations | E | G | E | |
| 42.1 | 592100 | Valuation Change in Investments - Exchange Stabilization Fund (ESF) | E | N | E | |
| 42.1 | 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise | E | N | E | |
| 42.1 | 592300 | Valuation Change in Investments - Beneficial Interest in Trust | E | N | E | |
| 42.1 | 593000 | Lessor Lease Revenue | E | F/N | E | |
| 42.1 | 593300 | Amortization of Unearned Lessor Revenue | E | N | E | |
| 42.1 | 593900 | Contra Revenue for Lessor Lease Revenue | E | F/N | E | |
| 42.1 | 599000 | Collections for Others - Statement of Custodial Activity | E | F/G/N | E | |
| 42.1 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | F/G/N | E | |
| 42.1 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | E | F/G | E | |
| 42.1 | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | E | F/G | E | |
| 42.1 | 599700 | Financing Sources Transferred In From Custodial Statement Collections | E | F | E | |
| 42.1 | 599750 | Financing Sources Transferred In From Custodial Statement Collections - Contra Account | E | N | E | |
| 42.1 | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government | E | F | E | |
| 42.1 | 599900 | Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account | E | N | E | |
| 42.1 | 610000 | Operating Expenses/Program Costs | E | F/N | E | |
| 42.1 | 615000 | Expensed Asset | E | | E | |
| 42.1 | 619000 | Contra Bad Debt Expense - Incurred for Others | E | F/N | E | |
| 42.1 | 619900 | Adjustment to Subsidy Expense | E | N | E | |
| 42.1 | 631000 | Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank | E | F | E | |
| 42.1 | 632000 | Interest Expenses on Securities | E | F/N | E | |
| 42.1 | 633000 | Other Interest Expenses | E | F/N | E | |
| 42.1 | 633800 | Remuneration Interest | E | F/N | E | |
| 42.1 | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees | E | N | E | |
| 42.1 | 640000 | Benefit Expense | E | F/N/Z | E | |
| 42.1 | 650000 | Cost of Goods Sold | E | F/N | E | |
| 42.1 | 660000 | Applied Overhead | E | N | E | |
| 42.1 | 661000 | Cost Capitalization Offset | E | N | E | |
| 42.1 | 671000 | Depreciation, Amortization, and Depletion | E | N | E | |
| 42.1 | 671300 | Lessee Lease Amortization | E | N | E | |
| 42.1 | 672000 | Bad Debt Expense | E | F/N | E | |
| 42.1 | 673000 | Imputed Costs | E | F | E | |
| 42.1 | 679000 | Other Expenses Not Requiring Budgetary Resources | E | F/N | E | |
| 42.1 | 679300 | Accrued Expenses | E | F/N | E | |
| 42.1 | 679500 | Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees | E | N | E | |
| 42.1 | 680000 | Future Funded Expenses | E | F/N/Z | E | |
| 42.1 | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E | F | E | |
| 42.1 | 690000 | Non-Production Costs | E | F/N/Z | E | |
| 42.1 | 693000 | Lessee Lease Expense | E | F/N | E | |
| 42.1 | 711000 | Gains on Disposition of Assets - Other | E | N | E | |
| 42.1 | 711100 | Gains on Disposition of Investments | E | F/N | E | |
| 42.1 | 711200 | Gains on Disposition of Borrowings | E | F | E | |
| 42.1 | 717100 | Gains on Changes in Long-Term Assumptions - From Experience | E | N | E | |
| 42.1 | 717200 | Losses on Changes in Long-Term Assumptions - From Experience | E | N | E | |
| 42.1 | 718000 | Unrealized Gains | E | F/N | E | |
| 42.1 | 718100 | Unrealized Gain - Exchange Stabilization Fund (ESF) | E | N | E | |
| 42.1 | 719000 | Other Gains | E | F/N | E | |
| 42.1 | 719100 | Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges | E | N | E | |
| 42.1 | 721000 | Losses on Disposition of Assets - Other | E | N | E | |
| 42.1 | 721100 | Losses on Disposition of Investments | E | F/N | E | |
| 42.1 | 721200 | Losses on Disposition of Borrowings | E | F | E | |
| 42.1 | 727100 | Gains on Changes in Long-Term Assumptions | E | N | E | |
| 42.1 | 727200 | Losses on Changes in Long-Term Assumptions | E | N | E | |
| 42.1 | 728000 | Unrealized Losses | E | F/N | E | |
| 42.1 | 728100 | Unrealized Losses - Exchange Stabilization Fund (ESF) | E | N | E | |
| 42.1 | 729000 | Other Losses | E | F/N | E | |
| 42.1 | 729100 | Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges | E | N | E | |
| 42.1 | 729200 | Other Losses From Impairment of Assets | E | N | E | |
| 42.1 | 730000 | Extraordinary Items | E | N | E | |
| 42.1 | 740000 | Prior-Period Adjustments Due to Corrections of Errors | E | N/Z | E | |
| 42.1 | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles | E | N/Z | E | |
| 42.1 | 740500 | Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year | E | N/Z | E | |

USSGL Crosswalk - Standardized Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|-------------|---|---|-----------|------------|---------------------|-------------|
| 42.1 | 750000 | Distribution of Income - Dividend | E | N/Z | E | |
| 42.1 | 760000 | Changes in Actuarial Liability | E | N | E | |
| 42.1 | 880100 | Offset for Purchases of Assets | E | F | E | |
| 42.1 | 880200 | Purchases of Property, Plant, and Equipment | E | F | E | |
| 42.1 | 880300 | Purchases of Inventory and Related Property | E | F | E | |
| 42.1 | 880400 | Purchases of Assets - Other | E | F | E | |
| 42.2 | Cumulative results of operations - Funds from other than Dedicated Collections | | | | | |
| 42.2 | 331000 | Cumulative Results of Operations | B | | U | |
| 42.2 | 510000 | Revenue From Goods Sold | E | F/N | U | |
| 42.2 | 510900 | Contra Revenue for Goods Sold | E | F/N | U | |
| 42.2 | 520000 | Revenue From Services Provided | E | F/N | U | |
| 42.2 | 520900 | Contra Revenue for Services Provided | E | F/N | U | |
| 42.2 | 531000 | Interest Revenue - Other | E | F/N | U | |
| 42.2 | 531100 | Interest Revenue - Investments | E | F/N | U | |
| 42.2 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | F/N | U | |
| 42.2 | 531300 | Interest Revenue - Subsidy Amortization | E | N | U | |
| 42.2 | 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | U | |
| 42.2 | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | U | |
| 42.2 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F/N | U | |
| 42.2 | 531800 | Contra Revenue for Interest Revenue - Investments | E | F/N | U | |
| 42.2 | 531900 | Contra Revenue for Interest Revenue - Other | E | F/N | U | |
| 42.2 | 532000 | Penalties and Fines Revenue | E | N | U | |
| 42.2 | 532400 | Contra Revenue for Penalties and Fines | E | N | U | |
| 42.2 | 532500 | Administrative Fees Revenue | E | F/N | U | |
| 42.2 | 532900 | Contra Revenue for Administrative Fees | E | F/N | U | |
| 42.2 | 540000 | Funded Benefit Program Revenue | E | F/N | U | |
| 42.2 | 540500 | Unfunded FECA Benefit Revenue | E | F/N | U | |
| 42.2 | 540600 | Contra Revenue for Unfunded FECA Benefit Revenue | E | F/N | U | |
| 42.2 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | F/N | U | |
| 42.2 | 550000 | Insurance and Guarantee Premium Revenue | E | N | U | |
| 42.2 | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue | E | N | U | |
| 42.2 | 560000 | Donated Revenue - Financial Resources | E | N | U | |
| 42.2 | 560900 | Contra Revenue for Donations - Financial Resources | E | N | U | |
| 42.2 | 561000 | Donated Revenue - Nonfinancial Resources | E | N | U | |
| 42.2 | 561900 | Contra Donated Revenue - Nonfinancial Resources | E | N | U | |
| 42.2 | 564000 | Forfeiture Revenue - Cash and Cash Equivalents | E | N | U | |
| 42.2 | 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents | E | N | U | |
| 42.2 | 565000 | Forfeiture Revenue - Forfeitures of Property | E | N | U | |
| 42.2 | 565900 | Contra Forfeiture Revenue - Forfeitures of Property | E | N | U | |
| 42.2 | 570000 | Expended Appropriations - Used - Accrued | E | G | U | |
| 42.2 | 570005 | Appropriations - Expended - Accrued | E | F | U | |
| 42.2 | 570006 | Appropriations - Expended - Disbursed | E | F | U | |
| 42.2 | 570010 | Expended Appropriations - Disbursed | E | G | U | |
| 42.2 | 570500 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year | E | G | U | |
| 42.2 | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | U | |
| 42.2 | 570810 | Appropriations - Expended - Prior-Period Adjustments | E | F | U | |
| 42.2 | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | U | |
| 42.2 | 571000 | Transfer-in of Agency Unavailable Custodial and Non-Entity Collections | E | F | U | |
| 42.2 | 571200 | Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government | E | F | U | |
| 42.2 | 571300 | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government | E | F | U | |
| 42.2 | 571400 | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account | E | N | U | |
| 42.2 | 572000 | Financing Sources Transferred In Without Reimbursement | E | F | U | |
| 42.2 | 573000 | Financing Sources Transferred Out Without Reimbursement | E | F/Z | U | |
| 42.2 | 573500 | Appropriated Dedicated Collections to be Transferred In | E | F | U | |
| 42.2 | 573600 | Appropriated Dedicated Collections to be Transferred Out | E | F | U | |
| 42.2 | 574000 | Appropriated Dedicated Collections Transferred In | E | F | U | |
| 42.2 | 574500 | Appropriated Dedicated Collections Transferred Out | E | F | U | |
| 42.2 | 575000 | Expenditure Financing Sources - Transfers-In | E | F | U | |
| 42.2 | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other | E | F | U | |
| 42.2 | 575600 | Non-Expenditure Financing Sources - Transfers-In - Capital Transfers | E | F | U | |
| 42.2 | 576000 | Expenditure Financing Sources - Transfers-Out | E | F | U | |
| 42.2 | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other | E | F | U | |
| 42.2 | 576600 | Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers | E | F | U | |
| 42.2 | 577500 | Non-Budgetary Financing Sources Transferred In | E | F | U | |
| 42.2 | 577600 | Non-Budgetary Financing Sources Transferred Out | E | F | U | |
| 42.2 | 578000 | Imputed Financing Sources | E | F | U | |
| 42.2 | 579000 | Other Financing Sources | E | G/Z | U | |

USSGL Crosswalk - Standardized Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|----------|-------------|---|-----------|------------|---------------------|-------------|
| 42.2 | 579001 | Other Non-Budgetary Financing Sources for Debt Accruals/Amortization | E | G | U | |
| 42.2 | 579010 | Other General Fund Financing Sources | E | F/Z | U | |
| 42.2 | 579100 | Adjustment to Financing Sources - Credit Reform | E | F | U | |
| 42.2 | 579200 | Financing Sources To Be Transferred Out - Contingent Liability | E | F | U | |
| 42.2 | 579500 | Seigniorage | E | N | U | |
| 42.2 | 580000 | Tax Revenue Collected - Not Otherwise Classified | E | G/N | U | |
| 42.2 | 580100 | Tax Revenue Collected - Individual | E | G/N | U | |
| 42.2 | 580200 | Tax Revenue Collected - Corporate | E | G/N | U | |
| 42.2 | 580300 | Tax Revenue Collected - Unemployment | E | G/N | U | |
| 42.2 | 580400 | Tax Revenue Collected - Excise | E | G/N | U | |
| 42.2 | 580500 | Tax Revenue Collected - Estate and Gift | E | G/N | U | |
| 42.2 | 580600 | Tax Revenue Collected - Customs | E | G/N | U | |
| 42.2 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E | G/N | U | |
| 42.2 | 582100 | Tax Revenue Accrual Adjustment - Individual | E | G/N | U | |
| 42.2 | 582200 | Tax Revenue Accrual Adjustment - Corporate | E | G/N | U | |
| 42.2 | 582300 | Tax Revenue Accrual Adjustment - Unemployment | E | G/N | U | |
| 42.2 | 582400 | Tax Revenue Accrual Adjustment - Excise | E | G/N | U | |
| 42.2 | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | E | G/N | U | |
| 42.2 | 582600 | Tax Revenue Accrual Adjustment - Customs | E | G/N | U | |
| 42.2 | 583000 | Contra Revenue for Taxes - Not Otherwise Classified | E | G/N | U | |
| 42.2 | 583100 | Contra Revenue for Taxes - Individual | E | G/N | U | |
| 42.2 | 583200 | Contra Revenue for Taxes - Corporate | E | G/N | U | |
| 42.2 | 583300 | Contra Revenue for Taxes - Unemployment | E | G/N | U | |
| 42.2 | 583400 | Contra Revenue for Taxes - Excise | E | G/N | U | |
| 42.2 | 583500 | Contra Revenue for Taxes - Estate and Gift | E | G/N | U | |
| 42.2 | 583600 | Contra Revenue for Taxes - Customs | E | G/N | U | |
| 42.2 | 589000 | Tax Revenue Refunds - Not Otherwise Classified | E | G/N | U | |
| 42.2 | 589100 | Tax Revenue Refunds - Individual | E | G/N | U | |
| 42.2 | 589200 | Tax Revenue Refunds - Corporate | E | G/N | U | |
| 42.2 | 589300 | Tax Revenue Refunds - Unemployment | E | G/N | U | |
| 42.2 | 589400 | Tax Revenue Refunds - Excise | E | G/N | U | |
| 42.2 | 589500 | Tax Revenue Refunds - Estate and Gift | E | G/N | U | |
| 42.2 | 589600 | Tax Revenue Refunds - Customs | E | G/N | U | |
| 42.2 | 590000 | Other Revenue | E | F/N/Z | U | |
| 42.2 | 590900 | Contra Revenue for Other Revenue | E | F/N/Z | U | |
| 42.2 | 591900 | Revenue and Other Financing Sources - Cancellations | E | G | U | |
| 42.2 | 591910 | Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government | E | F | U | |
| 42.2 | 592100 | Valuation Change in Investments - Exchange Stabilization Fund (ESF) | E | N | U | |
| 42.2 | 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise | E | N | U | |
| 42.2 | 592300 | Valuation Change in Investments - Beneficial Interest in Trust | E | N | U | |
| 42.2 | 593000 | Lessor Lease Revenue | E | F/N | U | |
| 42.2 | 593300 | Amortization of Unearned Lessor Revenue | E | N | U | |
| 42.2 | 593900 | Contra Revenue for Lessor Lease Revenue | E | F/N | U | |
| 42.2 | 599000 | Collections for Others - Statement of Custodial Activity | E | F/G/N | U | |
| 42.2 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | F/G/N | U | |
| 42.2 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | E | F/G | U | |
| 42.2 | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | E | F/G | U | |
| 42.2 | 599700 | Financing Sources Transferred In From Custodial Statement Collections | E | F | U | |
| 42.2 | 599750 | Financing Sources Transferred In From Custodial Statement Collections - Contra Account | E | N | U | |
| 42.2 | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government | E | F | U | |
| 42.2 | 599900 | Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account | E | N | U | |
| 42.2 | 610000 | Operating Expenses/Program Costs | E | F/N | U | |
| 42.2 | 615000 | Expensed Asset | E | | U | |
| 42.2 | 619000 | Contra Bad Debt Expense - Incurred for Others | E | F/N | U | |
| 42.2 | 619900 | Adjustment to Subsidy Expense | E | N | U | |
| 42.2 | 631000 | Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank | E | F | U | |
| 42.2 | 632000 | Interest Expenses on Securities | E | F/N | U | |
| 42.2 | 633000 | Other Interest Expenses | E | F/N | U | |
| 42.2 | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees | E | N | U | |
| 42.2 | 640000 | Benefit Expense | E | F/N/Z | U | |
| 42.2 | 650000 | Cost of Goods Sold | E | F/N | U | |
| 42.2 | 660000 | Applied Overhead | E | N | U | |
| 42.2 | 661000 | Cost Capitalization Offset | E | N | U | |
| 42.2 | 671000 | Depreciation, Amortization, and Depletion | E | N | U | |
| 42.2 | 671300 | Lessee Lease Amortization | E | N | U | |
| 42.2 | 672000 | Bad Debt Expense | E | F/N | U | |
| 42.2 | 673000 | Imputed Costs | E | F | U | |
| 42.2 | 679000 | Other Expenses Not Requiring Budgetary Resources | E | F/N | U | |

USSGL Crosswalk - Standardized Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Reporting Type Code | Addl. Info. |
|----------|-------------|---|-----------|------------|---------------------|-------------|
| 42.2 | 679300 | Accrued Expenses | E | F/N | U | |
| 42.2 | 679500 | Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees | E | N | U | |
| 42.2 | 680000 | Future Funded Expenses | E | F/N/Z | U | |
| 42.2 | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E | F | U | |
| 42.2 | 690000 | Non-Production Costs | E | F/N/Z | U | |
| 42.2 | 693000 | Lessee Lease Expense | E | F/N | U | |
| 42.2 | 711000 | Gains on Disposition of Assets - Other | E | N | U | |
| 42.2 | 711100 | Gains on Disposition of Investments | E | F/N | U | |
| 42.2 | 711200 | Gains on Disposition of Borrowings | E | F | U | |
| 42.2 | 717100 | Gains on Changes in Long-Term Assumptions - From Experience | E | N | U | |
| 42.2 | 717200 | Losses on Changes in Long-Term Assumptions - From Experience | E | N | U | |
| 42.2 | 718000 | Unrealized Gains | E | F/N | U | |
| 42.2 | 719000 | Other Gains | E | F/N | U | |
| 42.2 | 719090 | Gains on International Monetary Fund Assets | E | | U | |
| 42.2 | 721000 | Losses on Disposition of Assets - Other | E | N | U | |
| 42.2 | 721100 | Losses on Disposition of Investments | E | F/N | U | |
| 42.2 | 721200 | Losses on Disposition of Borrowings | E | F | U | |
| 42.2 | 727100 | Gains on Changes in Long-Term Assumptions | E | N | U | |
| 42.2 | 727200 | Losses on Changes in Long-Term Assumptions | E | N | U | |
| 42.2 | 728000 | Unrealized Losses | E | F/N | U | |
| 42.2 | 729000 | Other Losses | E | F/N | U | |
| 42.2 | 729090 | Losses on International Monetary Fund Assets | E | | U | |
| 42.2 | 729200 | Other Losses From Impairment of Assets | E | N | U | |
| 42.2 | 730000 | Extraordinary Items | E | N | U | |
| 42.2 | 740000 | Prior-Period Adjustments Due to Corrections of Errors | E | N/Z | U | |
| 42.2 | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles | E | N/Z | U | |
| 42.2 | 740500 | Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year | E | N/Z | U | |
| 42.2 | 750000 | Distribution of Income - Dividend | E | N/Z | U | |
| 42.2 | 760000 | Changes in Actuarial Liability | E | N | U | |
| 42.2 | 771000 | Trust Fund Warrant Journal Vouchers Issued Net of Adjustments | E | F | U | |
| 42.2 | 880100 | Offset for Purchases of Assets | E | F | U | |
| 42.2 | 880200 | Purchases of Property, Plant, and Equipment | E | F | U | |
| 42.2 | 880300 | Purchases of Inventory and Related Property | E | F | U | |
| 42.2 | 880400 | Purchases of Assets - Other | E | F | U | |

42.3 Total Cumulative Results of Operations - Eliminations Between Dedicated and Other

Eliminations between funds needed to trace to Net Position (if necessary)

43 Total net position

This line is calculated. Equals sum of lines 41 and 42.

44 Total liabilities and net position

This line is calculated. Equals sum of lines 39 and 43.

FOOTNOTES AND ADDITIONAL INFORMATION:

- 1 For Reciprocal Category (RC) detail information, see TFM Volume I, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government, Appendix 3.
- 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 activity associated with this account. The General Fund has an Agency Identifier of 099, an FR Entity code of 9900, and a fed/non-fed attribute domain value of G.
- 9 The transactions and balances between Funds from Dedicated Collections are eliminated to reflect the consolidated Funds from Dedicated Collections column, but balances and transactions between Funds from Dedicated Collections and Funds from Other than Dedicated Collections are not eliminated.
- 10 For significant entities, the portion of cumulative results of operations and unexpended appropriations attributable to Funds from Dedicated Collections must, if material, be shown separately on a consolidation basis.
- 11 Line 12, "Property, Plant, and Equipment (PP&E), Net" may be titled General PP&E and Right-To-Use Lease Assets in lieu of PP&E, Net.