

Category 29–Non-Reciprocating USSGL Accounts for Federal Activity

221300Z ³	Employer Contributions and Payroll Taxes Payable
222500Z ³	Unfunded FECA Liability
229000Z ³	Other Unfunded Employment Related Liability
240000Z	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections
241000Z	Liability for Clearing Accounts
299000Z	Other Liabilities Without Related Budgetary Obligations
310500Z	Unexpended Appropriations–Prior Period Adjustments Due to Corrections of Errors–Years Preceding the Prior Year
310800Z	Unexpended Appropriations–Prior Period Adjustments Due to Corrections of Errors
310900Z	Unexpended Appropriations–Prior Period Adjustments Due to Changes in Accounting Principles
570500Z	Expended Appropriations–Prior Period Adjustments Due to Corrections of Errors–Years Preceding the Prior Year
570800Z	Expended Appropriations–Prior Period Adjustments Due to Corrections of Errors
570900Z	Expended Appropriations–Prior Period Adjustments Due to Changes in Accounting Principles
573000Z	Financing Sources Transferred Out Without Reimbursement
579000Z	Other Financing Sources
579010Z	Other General Fund Financing Sources
590000Z E/T	Other Revenue
590900Z E/T	Contra Revenue for Other Revenue
640000Z ³	Benefit Expense
680000Z	Future Funded Expenses
690000Z	Non-Production Costs
740000Z	Prior-Period Adjustments Due to Corrections of Errors
740100Z	Prior-Period Adjustments Due to Changes in Accounting Principles
740500Z	Prior-Period Adjustments Due to Corrections of Errors–Years Preceding the Prior-Year
750000Z X/T	Distribution of Income–Dividend

Table 6: Eliminations Summary for General Fund Transactions					
Category Name/ Sub-Category Name	Reciprocal Category	Pairing of Eliminating Accounts for General Fund Transactions			
		Entity 1-Reporting Entity		Entity 2-General Fund	
		USSGL Account	USSGL Account Title	USSGL Account	USSGL Account Title
General Fund Transactions/ GF Authority	31 Prior Period Adjustment - Appropriations Unexpended/ Outstanding	310500G(099)	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	320800F(XXX)	Appropriations Outstanding - Prior-Period Adjustments
		310800G(099)	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
		310900G(099)	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
	32 Prior Period Adjustment - Appropriations Expended	570500G(099)	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	570810F(XXX)	Appropriations - Expended - Prior-Period Adjustments
		570800G(099)	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
		570900G(099)	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		