

SUPPLEMENT

Section V

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
3	132500	Taxes Receivable	E	G/Z	E/U	
3	137300	Administrative Fees Receivable - Taxes	E	G/Z	E/U	
7	119305	International Monetary Fund – Letter of Credit	E	N	U	
7	119306	International Monetary Fund – Receivable/Payable Currency Valuation Adjustment	E	N	U	
7	119307	International Monetary Fund – Dollar Deposits with the IMF	E	N	U	
7	119309	International Monetary Fund – Currency Holdings	E	N	U	
7	119333	International Monetary Fund – Reserve Position	E	N	U	
8	134200	Interest Receivable - Investments	E	N/Z	E/U	2
8	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N/Z	E/U	2
8	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N/Z	E/U	2
8	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N/Z	E/U	2
8	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N/Z	E/U	2
19	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	E	G/Z	E/U	
27	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	E	N/Z	E/U	4
27	298000	Custodial Liability	E	N	E/U	23
32	532000	Penalties and Fines Revenue	E	F/G/N	E	
32	532400	Contra Revenue for Penalties and Fines	E	F/G/N	E	
32	573000	Financing Sources Transferred Out Without Reimbursement	E	F/Z	E	
32	599000	Collections for Others - Statement of Custodial Activity	E	G/N/Z	E	23
32	599100	Accrued Collections for Others - Statement of Custodial Activity	E	G/N/Z	E	23
32	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G/Z	E	
32	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G Z	E	
32	633800	Remuneration Interest	E	F/N	E	

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33	532000	Penalties and Fines Revenue	E	F/G/N	U	
33	532400	Contra Revenue for Penalties and Fines	E	F/G/N	U	
33	573000	Financing Sources Transferred Out Without Reimbursement	E	F/Z	U	
33	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	E	G	U	
33	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G/Z	U	
33	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G/Z	U	
33	719090	Gains on International Monetary Fund Assets	E	N	U	
33	729090	Losses on International Monetary Fund Assets	E	N	U	

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Footnotes and Additional Information

1. Use USSGL proprietary account attribute domain values as provided in USSGL Section IV, page 4.

~~2. Related to Government Account Series securities purchased using deposit funds. The Fed/Nonfed attribute domain value of Z was added to TFM 2-4700 in order to be able to correctly classify any Government Account Series securities reported to this USSGL account. The amounts are reported to a Federal line on the Reclassified Balance Sheet in accordance with Section 4705.20e. On the Balance Sheet this domain value would be reported on a Non-Federal line.~~

23. FASAB recognizes amounts returned to Puerto Rico and the U.S. Virgin Islands as non-federal custodial liabilities as referenced in FASAB SFFAS No. 7, paragraph 289.

~~4. The Fed/Nonfed attribute domain value of Z was added to TFM 2-4700 in order to be able to correctly classify any Government Account Series securities reported to this USSGL account. The amounts are reported to a Federal line on the Reclassified Balance Sheet in accordance with Section 4705.20e. On the Balance Sheet this domain value would be reported on a Non-Federal line.~~