

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.
2.2	132100	<u>Unfunded FECA Benefit Contributions Receivable</u>	E	N	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
2.10	<del>162000</del>	<del>Investments in Securities Other Than the Bureau of the Fiscal Service Securities</del>	E	N	E/U		5
2.10	<del>162100</del>	<del>Discount on Securities Other Than the Bureau of the Fiscal Service Securities</del>	E	N	E/U		5
2.10	<del>162200</del>	<del>Premium on Securities Other Than the Bureau of the Fiscal Service Securities</del>	E	N	E/U		5
2.10	<del>162300</del>	<del>Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities</del>	E	N	E/U		5
2.10	<del>169000</del>	<del>Other Investments</del>	E	N	E/U		5
2.10	199000	Other Assets	E	N	E/U		5
3.10	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	Z	E/U		2
3.10	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	Z	E/U		2
3.10	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	Z	E/U		2
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		2
9.1	540500	Unfunded FECA Benefit Revenue	E	F/N	U		
9.1	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F/N	U		

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**Footnotes and Additional Information**

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