SUPPLEMENT Section VI

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
3.5	Interest Rec	ceivable - Investments (RC 02)/1		-			02	
<del>3.5</del>	<del>134000</del>	Interest Receivable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/U T	<del>E/U</del>		8
<del>3.5</del>	<del>134100</del>	Interest Receivable - Loans-	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT	<del>E/U</del>		8
3.6	Interest Rec	ceivable - Loans and Not Otherwise Classified			5,61	<u>I</u>		ı
	(RC 04)/1						04	
3.6	134000	Interest Receivable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/U T	E/U		8
3.6	134100	Interest Receivable - Loans	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT	E/U		8
3.63.7	Loans Recei	ivable (RC 17)/1			B/O 1		17	ı
<del>3.6</del> 3.7	135000	Loans Receivable	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/ UG/US/UT	E/U		8
<del>3.6</del> 3.7	135100	Capitalized Loan Interest Receivable - Non- Credit Reform	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/ UG/US/UT	E/U		8
<del>3.6</del> 3.7	136100	Penalties and Fines Receivable - Loans	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT	E/U		8
<del>3.6</del> 3.7	137100	Administrative Fees Receivable - Loans	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT	E/U		8
			-1		5,61			I .
<del>3.7</del> 3.8	Transfers R	Receivable (RC 27)/1					27	
<del>3.7</del> 3.8	133000	Receivable for Transfers of Currently Invested Balances	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT	E/U		8
<del>3.7</del> 3.8	133500	Expenditure Transfers Receivable	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT	E/U		8
<del>3.8</del> 3.9		gram Contributions Receivable (RC 21)/1	1	•	1	T	21	T
<del>3.8</del> 3.9	132000	Funded Employment Benefit Contributions Receivable	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT			8
<del>3.8</del> 3.9	132100	Unfunded FECA Benefit Contributions Receivable	Е	F	EG	U		8
<del>3.9</del> 3.10	Advances to	o Others and Prepayments (RC 23)/1					23	
<del>3.9</del> 3.10	141000	Others and Frepayments (RC 25)/F	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	E/U	23	8
5.75.10	141000	Advances and Prepayments	L	1	S/UT	L/ C		G
<del>3.10</del> 3.11	Other Asset	ts (Without Reciprocals) (RC 29)/1					29	
<del>3.10</del> 3.11	132500	Taxes Receivable	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT	E/U		

SUPPLEMENT Section VI

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed		Reporting Type Code	Recip. Cat.	Addl. Info.
<del>3.10</del> 3.11	134200		Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	E/U		
		Interest Receivable - Investments			S/UT			
<del>3.10</del> 3.11	137300		E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	E/U		
		Administrative Fees Receivable - Taxes			S/UT			
<del>3.10</del> 3.11	161000	Investments in U.S. Treasury Securities Issued	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	E/U		2
		by the Bureau of the Fiscal Service			S/UT			
<del>3.10</del> 3.11	161100	Discount on U.S. Treasury Securities Issued by	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	E/U		2
		the Bureau of the Fiscal Service			S/UT			
<del>3.10</del> 3.11	161200	Premium on U.S. Treasury Securities Issued by	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	E/U		2
		the Bureau of the Fiscal Service			S/UT			
<del>3.10</del> 3.11	161300	Amortization of Discount and Premium on U.S.	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	E/U		2
		Treasury Securities Issued by the Bureau of the			S/UT			
		Fiscal Service						
<del>3.11</del> 3.12	Asset for Age	ncy's Custodial and Non-Entity Liabilities (RC						
	46)/1						46	
<del>3.11</del> 3.12	198000	Asset for Agency's Custodial and Non-Entity	E	F	GA	U		
		Liabilities						
<del>3.12</del> 3.13	Other Assets	(RC 30)/1					30	
<del>3.12</del> 3.13	192100		Е	G	CF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/U	E/U		
		Receivable From Appropriations			T			
<del>3.12</del> 3.13	199000		E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	E/U		
		Other Assets			S/UT			
<del>3.12</del> 3.13	199000	Other Assets	Е	F	GA	E/U		
								•
<del>3.13</del> 3.14	Total Federal	Assets		_				
i	This line is ca	lculated. Equals sum of lines 3.1 through						
i	<del>3.12</del> 3.13.							
4	<b>Total Assets</b>							
						<u> </u>		
•	This line is ca	lculated. Equals sum of lines 2.10 and <del>3.13</del> 3.14.						
6.3	Federal Empl	loyee and Veterans Benefits Payable						
	<b>Interest Paya</b>	ble - Debt (RC 02)/1					02	
7.4	214000	Accrued Interest Payable - Not Otherwise	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	E/U		8
		Classified			<del>S/UT</del>			
<del>7.4</del>	<del>214100</del>	Classified	E	F	S/UT CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	<del>E/U</del>		8

SUPPLEMENT Section VI

Interest Payable - Loams and Not Otherwise Classified (RC	Line	USSGL							
Interest Payable - Loans and NO Otherwise Classified (RC 04)  1	No.			Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
1.   1.   1.   1.   1.   1.   1.   1.	7.5		yable - Loans and Not Otherwise Classified (RC					_	•
Classified			<u> </u>					04	
1	7.5	214000		E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	E/U		8
			Classified						
17.57.6	7.5	214100		E	F		E/U		8
E			Accrued Interest Payable - Loans			S/UT			
E									
Service								17	
251100   Capitalized Loan Interest Payable - Non-Credit   E   F   CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U   E/U   Reform   Principal Payable to the Federal Financing Bank   E   F   CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U   E/U   S/UT   S/UT   S/UT   E/U   S/UT   S/UT   E/U   S/UT   S/UT   S/UT   S/UT   S/UT   S/UT   E/U   S/UT   S/	<del>7.5</del> 7.6	251000	± •	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	E/U		
Reform									
F.57.6   252000	<del>7.5</del> 7.6	251100	Capitalized Loan Interest Payable - Non-Credit	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	E/U		
Principal Payable to the Federal Financing Bank			Reform						
### F   CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U   E/U   ####################################	<del>7.5</del> 7.6	252000		E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	E/U		
Other Debt			Principal Payable to the Federal Financing Bank						
Transfers Payable (RC 27)/1	<del>7.5</del> 7.6	259000		E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	E/U		
Payable for Transfers of Currently Invested   E   F   CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U   E/U   8			Other Debt			S/UT			
Payable for Transfers of Currently Invested   E   F   CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U   E/U   8									
Balances	<del>7.6</del> 7.7	Transfers P						27	
E	<del>7.6</del> 7.7	215000	Payable for Transfers of Currently Invested	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	E/U		8
Expenditure Transfers Payable   S/UT			Balances						
2.77.8   Benefit Program Contributions Payable (RC 21)/1   21	<del>7.6</del> 7.7	215500		E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	E/U		8
### 221300   Employer Contributions and Payroll Taxes   E   F   CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U   E/U   S/UT   #### 221500   Other Post Employment Benefits Due and Payable   E   F   CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U   E/U   S/UT   #### 222500   E   F   CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U   E/U   S/UT   ### 222500   Unfunded FECA Liability   E   F   CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U   E/U   S/UT   ### 37.7.8   229000   Other Unfunded Employment Related Liability   E   F   CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U   E/U   S/UT   ### 37.9   Advances from Others and Deferred Credits (RC 23)/1   E   F   CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U   E/U   S/UT   ### 37.9   231000   Liability for Advances and Prepayments   E   F   CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U   E/U   8   S/UT   ### 38.9   231000   Liability to the General Fund for Custodial and Other Non-Entity Assets (RC 46)/1   46   46   46   46   46   46   46   4			Expenditure Transfers Payable			S/UT			
### 221300   Employer Contributions and Payroll Taxes   E   F   CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U   E/U   S/UT   ### 221500   Other Post Employment Benefits Due and   E   F   CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U   E/U   S/UT   ### 222500   Employer Contributions and Payroll Taxes   E   F   CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U   E/U   S/UT   ### 222500   Unfunded FECA Liability   E   F   CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U   E/U   S/UT   ### 229000   Other Unfunded Employment Related Liability   E   F   CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U   E/U   S/UT   ### 23   Advances from Others and Deferred Credits (RC 23)/1   E   F   CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U   E/U   8   S/UT   ### 23   23   23   23   23   20   E   F   CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U   E/U   8   S/UT   S/UT   E/U   8   S/UT   S									
Payable		Benefit Pro						21	
221500   Other Post Employment Benefits Due and Payable   E   F   CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U   E/U   S/UT	<del>7.7</del> 7.8	221300	Employer Contributions and Payroll Taxes	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	E/U		
Payable   S/UT									
E   F   CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U   E/U	<del>7.7</del> 7.8	221500	Other Post Employment Benefits Due and	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	E/U		
Unfunded FECA Liability  229000  Other Unfunded Employment Related Liability  E F CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT  23  7.87.9  Advances from Others and Deferred Credits (RC 23)/1  7.87.9  231000  E F F CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT  23  7.87.9  Liability for Advances and Prepayments  E F CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT  46  7.97.10  298000  E G CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/ E/U  46			Payable						
T-7-7.8   229000   Other Unfunded Employment Related Liability   E   F   CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U   E/U   S/UT	<del>7.7</del> 7.8	222500		E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	E/U		
Other Unfunded Employment Related Liability   S/UT			Unfunded FECA Liability			S/UT			
7.87.9         Advances from Others and Deferred Credits (RC 23)/1         23           7.87.9         231000         E         F         CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U         E/U         8           7.97.10         Liability to the General Fund for Custodial and Other Non-Entity Assets (RC 46)/1         46         46           7.97.10         298000         E         G         CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/         E/U         E/U	<del>7.7</del> 7.8	229000		Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	E/U		
7.87.9 231000 E F CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U E/U 8  Liability for Advances and Prepayments			Other Unfunded Employment Related Liability			S/UT			
7.87.9 231000 E F CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U E/U 8 Liability for Advances and Prepayments S/UT  Liability to the General Fund for Custodial and Other Non- Entity Assets (RC 46)/1  298000 E G CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/ E/U			·		-				
Liability for Advances and Prepayments   S/UT	<del>7.8</del> 7.9	Advances fi	rom Others and Deferred Credits (RC 23)/1					23	
7.97.10 Liability to the General Fund for Custodial and Other Non- Entity Assets (RC 46)/1 46  7.97.10 298000 E G CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/ E/U	<del>7.8</del> 7.9	231000		Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	E/U		8
Entity Assets (RC 46)/1 46  7-97.10 298000 E G CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/ E/U			Liability for Advances and Prepayments			S/UT			
Entity Assets (RC 46)/1 46  7.97.10 298000 E G CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/ E/U									
Entity Assets (RC 46)/1 46  7.97.10 298000 E G CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/ E/U	<del>7.9</del> 7.10	Liability to	the General Fund for Custodial and Other Non-						
7.97.10 298000 E G CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/ E/U		-						46	
	<del>7.9</del> 7.10			Е	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/	E/U		
			Custodial Liability	1		UG/US/UT			

SUPPLEMENT Section VI

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
<del>7.9</del> 7.10	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/ UG/US/UT	E/U	•	
		•					•	
<del>7.10</del> 7.11	Other Liabil	ities (Without Reciprocals) (RC 29)/1					29	
7.11	214000	Accrued Interest Payable - Not Otherwise Classified	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT	E/U		
<del>7.10</del> 7.11	221300	Employer Contributions and Payroll Taxes Payable	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT	E/U		
<del>7.10</del> 7.11	222500	Unfunded FECA Liability	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT	E/U		
<del>7.10</del> 7.11	229000	Other Unfunded Employment Related Liability	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT	E/U		
<del>7.10</del> 7.11	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT	E/U		
<del>7.10</del> 7.11	241000	Liability for Clearing Accounts	Е	Z	CF	E/U		
<del>7.10</del> 7.11	298000	Custodial Liability	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/ UG/US/UT	E/U		
<del>7.10</del> 7.11	299000	Other Liabilities Without Related Budgetary Obligations	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/ UG/US/UT	E/U		
<del>7.11</del> 7.12		Fund Balance with Treasury (RC 40)/1					40	
<del>7.11</del> 7.12	201000	Liability for Fund Balance With Treasury	Е	F	GA	U		<u> </u>
<del>7.12</del> 7.13	Other Liebil	ities (RC 30)/1					30	
<del>7.12</del> 7.13 <del>7.12</del> 7.13	259000	Other Debt	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT	E/U	30	
<del>7.12</del> 7.13	299000	Other Liabilities Without Related Budgetary Obligations	Е	F	GA	E/U		
<del>7.12</del> 7.13	299000	Other Liabilities Without Related Budgetary Obligations	Е	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/ US/UT	E/U		
<del>7.13</del> 7.14	Total Federa	l Liabilities		1	T			
	This line is co. 7.127.13.	alculated. Equals sum of lines 7.1 through						
8	Total Liabili	ties	T				T	
<u> </u>			<u> </u>					1
	This line is ca	alculated. Equals sum of lines 6.10 and <del>7.13</del> 7.14.						

SUPPLEMENT Section VI

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
9.1	633000		Е	F/G/N <del>/Z</del>	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	Е		
		Other Interest Expenses			S/UT			
9.2	633000		Е	F/G/N <del>/Z</del>	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U	U		
		Other Interest Expenses			S/UT			

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. Includes non-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.