

Reconciliation of Net Operating Cost and Net Budgetary Outlays Crosswalk Guidance DRAFT

Reconciliation of Net Operating Cost and Net Budget	Begin/E Fund	USSGL Account	USSGL Account Title	Exchange/ Nonexchange	(+/-)	Intragovernmental (Fed/NonFed attributes F,G,Z)	With the Public (Fed/NonFed attribute N)	Total FY2XXX	Additional Info
<b>Net Operating Cost (SNC)</b>					(+/-)	\$ -	\$ -	\$ -	
<b>Components of Net Operating Cost Not Part of the Budgetary Outlays</b>									
Property, plant, and equipment depreciation	E	671000	Depreciation, Amortization, and Depletion		(-)			-	1
Property, plant, and equipment disposal & reevaluation	E	711000	Gains on Disposition of Assets - Other	X	(+)			-	
	E	721000	Losses on Disposition of Assets - Other	X	(-)			-	
	E	719090	Gain on International Monetary Fund Assets	X	(+)			-	
	E	729090	Loss on International Monetary Fund Assets	X	(-)			-	
	E	727200	Losses on Changes in Long-Term Assumptions	X	(-)			-	
Unrealized valuation loss/(gain) on investments in GSE's	E	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise		(+/-)			-	
Year-end credit reform subsidy re-estimates	E	579100	Adjustment to Financing Sources - Credit Reform		(+/-)			-	
	E	619900	Adjustment to Subsidy Expense		(+/-)			-	2
	E	217000	Subsidy Payable to the Financing Account		(+/-)			-	3
Other	E	650000	Cost of Goods Sold		(-)			-	
	E	660000	Applied Overhead		(-)			-	
	E	661000	Cost Capitalization Offset		(-)			-	
	E	680000	Future Funded Expenses		(-)			-	4
	E	711100	Gains on Disposition of Investments	X	(+)			-	
	E	711200	Gains on Disposition of Borrowings	X	(+)			-	
	E	718000	Unrealized Gains	X	(+)			-	
	E	718100	Unrealized Gain - Exchange Stabilization Fund	X	(+)			-	
	E	719000	Other Gains	X	(+)			-	
	E	721100	Losses on Disposition of Investments	X	(-)			-	
	E	721200	Losses on Disposition of Borrowings	X	(-)			-	
	E	728000	Unrealized Losses	X	(-)			-	
	E	728100	Unrealized Losses - Exchange Stabilization Fund	X	(-)			-	
	E	729000	Other Losses	X	(-)			-	
	E	730000	Extraordinary Items	X	(+/-)			-	
<b>Increase/(decrease) in assets:</b>									13
Accounts receivable	E-B	131000	Accounts Receivable		(+/-)			-	5
	E-B	131900	Allowance for Loss on Accounts Receivable		(+/-)			-	
		132000	Funded Employment Benefit Contributions Receivable		(+/-)			-	6
		132100	Unfunded FECA Benefit Contributions Receivable		(+/-)			-	6
	E-B	133500	Expenditure Transfers Receivable		(+/-)			-	
	E-B	134000	Interest Receivable - Not Otherwise Classified		(+/-)			-	
	E-B	134200	Interest Receivable - Investments		(+/-)			-	7
	E-B	134300	Interest Receivable - Taxes		(+/-)			-	
	E-B	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified		(+/-)			-	
	E-B	136000	Penalties and Fines Receivable - Not Otherwise Classified		(+/-)			-	
	E-B	136500	Allowance for Loss on Penalties and Fines Receivable - Loans		(+/-)			-	
	E-B	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified		(+/-)			-	
	E-B	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes		(+/-)			-	
	E-B	137000	Administrative Fees Receivable - Not Otherwise Classified		(+/-)			-	
	E-B	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified		(+/-)			-	
	E-B	138100	Interest Receivable - Loans - Troubled Assets Relief Program		(+/-)			-	
	E-B	138400	Interest Receivable - Foreign Currency Denominated Assets		(+/-)			-	
	E-B	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program		(+/-)			-	
	E-B	192500	Capital Transfers Receivable		(+/-)			-	

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Loans receivable	E-B	134100	Interest Receivable - Loans		(+/-)				-
	E-B	134500	Allowance for Loss on Interest Receivable - Loans		(+/-)				-
	E-B	135000	Loans Receivable		(+/-)				-
	E-B	135900	Allowance for Loss on Loans Receivable		(+/-)				-
	E-B	136100	Penalties and Fines Receivable - Loans		(+/-)				-
	E-B	137100	Administrative Fees Receivable - Loans		(+/-)				-
	E-B	137500	Allowance for Loss on Administrative Fees Receivable - Loans		(+/-)				-
	E-B	138000	Loans Receivable - Troubled Assets Relief Program		(+/-)				-
	E-B	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program		(+/-)				-
	E-B	139900	Allowance for Subsidy		(+/-)				-
Other assets	E-B	111000	Undeposited Collections		(+/-)				-
	E-B	113000	Funds Held Outside of Treasury - Budgetary		(+/-)				-
	E-B	119000	Other Cash		(+/-)				-
	E-B	141000	Advances and Prepayments		(+/-)				-
	E-B	199000	Other Assets		(+/-)				-
Investments	E-B	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service		(+/-)				-
	E-B	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service		(+/-)				-
	E-B	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service		(+/-)				-
	E-B	161800	Market Adjustment - Investments		(+/-)				-
	E-B	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities		(+/-)				-
	E-B	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities		(+/-)				-
	E-B	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities		(+/-)				-
	E-B	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service		(+/-)				-
	E-B	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service		(+/-)				-
	E-B	169000	Other Investments		(+/-)				-
<b>(Increase)/decrease in liabilities not affecting Budget</b>									13
Accounts payable	E-B	211000	Accounts Payable		(+/-)				-
	E-B	212000	Disbursements in Transit		(+/-)				-
	E-B	214000	Accrued Interest Payable - Not Otherwise Classified		(+/-)				-
	E-B	214100	Accrued Interest Payable - Loans		(+/-)				-
	E-B	216000	Entitlement Benefits Due and Payable		(+/-)				6
	E-B	231000	Liability for Advances and Prepayments		(+/-)				-
Salaries and benefits	E-B	221000	Accrued Funded Payroll and Leave		(+/-)				-
	E-B	221100	Withholdings Payable		(+/-)				-
	E-B	221300	Employer Contributions and Payroll Taxes Payable		(+/-)				-
	E-B	221500	Other Post Employment Benefits Due and Payable		(+/-)				-
Insurance and guarantee program liabilities	E-B	218000	Loan Guarantee Liability		(+/-)				-
Environmental and disposal liabilities	E-B	299500	Estimated Cleanup Cost Liability		(+/-)				8

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Other liabilities (Unfunded leave, unfunded FECA, actuarial FECA)	E-B	215500	Expenditure Transfers Payable		(+/-)			-	
	B	217000	Subsidy Payable to the Financing Account		(+/-)			-	
	E-B	219000	Other Liabilities With Related Budgetary Obligations		(+/-)			-	
	E-B	219100	Employee Health Care Liability Incurred but Not Reported		(+/-)			-	6
	E-B	221700	Benefit Premiums Payable to Carriers		(+/-)			-	6
	E-B	221800	Life Insurance Benefits Due and Payable to Beneficiaries		(+/-)			-	6
	E-B	222000	Unfunded Leave		(+/-)			-	
	E-B	222500	Unfunded FECA Liability		(+/-)			-	
	E-B	229000	Other Unfunded Employment Related Liability		(+/-)			-	
	E-B	232000	Other Deferred Revenue		(+/-)			-	
	E-B	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections		(+/-)			-	
	E-B	241000	Liability for Clearing Accounts		(+/-)			-	
	E-B	251000	Principal Payable to the Bureau of the Fiscal Service		(+/-)			-	
	E-B	251100	Capitalized Loan Interest Payable - Non-Credit Reform		(+/-)			-	
	E-B	252000	Principal Payable to the Federal Financing Bank		(+/-)			-	
	E-B	259000	Other Debt		(+/-)			-	
	E-B	261000	Actuarial Pension Liability		(+/-)			-	
	E-B	262000	Actuarial Health Insurance Liability		(+/-)			-	
	E-B	263000	Actuarial Life Insurance Liability		(+/-)			-	
	E-B	265000	Actuarial FECA Liability		(+/-)			-	
	E-B	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs		(+/-)			-	
	E-B	267000	Actuarial Liabilities for Treasury-Managed Benefit Programs		(+/-)			-	
	E-B	269000	Other Actuarial Liabilities		(+/-)			-	
	E-B	292000	Contingent Liabilities		(+/-)			-	
	E-B	294000	Capital Lease Liability		(+/-)			-	
	E-B	297000	Liability for Capital Transfers		(+/-)			-	
	E-B	298000	Custodial Liability		(+/-)			-	
	E-B	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity		(+/-)			-	
	E-B	299000	Other Liabilities Without Related Budgetary Obligations		(+/-)			-	
<b>Other financing sources</b>									
Federal employee retirement benefit costs paid by OPM and imputed to agency	E	578000	Imputed Financing Sources		(-)			-	
Transfers out ( in) without reimbursement	E	572000	Financing Sources Transferred In Without Reimbursement		(-)			-	14
	E	573000	Financing Sources Transferred Out Without Reimbursement		(+)			-	
	E	575000	Expenditure Financing Sources - Transfers-In		(-)			-	
	E	575500	Nonexpenditure Financing Sources - Transfers-In - Other		(-)			-	6
	E	575600	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers		(-)			-	
	E	576000	Expenditure Financing Sources - Transfers-Out		(+)			-	
	E	576500	Nonexpenditure Financing Sources - Transfers-Out - Other		(+)			-	
	E	577500	Nonbudgetary Financing Sources Transferred In		(-)			-	
	E	577600	Nonbudgetary Financing Sources Transferred Out		(+)			-	
Other imputed finance	E	579000	Other Financing Sources		(-)			-	
	E	750000	Distribution of Income - Dividend		(-)			-	
<b>Total Components of Net Operating Cost Not Part of the Budget Outlays</b>								-	
<b>Components of the Budget Outlays That Are Not Part of Net Operating Cost</b>									
Effect of prior year agencies credit reform subsidy re-									9
Acquisition of capital assets	E	880200	Purchases of Property, Plant, and Equipment		(+)			-	
Acquisition of inventory	E	880300	Purchases of Inventory and Related Property		(+)			-	
Acquisition of other assets	E	880400	Purchases of Assets - Other		(+)			-	
Debt and equity securities									

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Other	E	490800	Authority Outlayed Not Yet Disbursed		(-)			-		
	E	414100	Current-Year Borrowing Authority Realized		(+)			-	6	
	E	414500	Borrowing Authority Converted to Cash		(+)			-	10	
	E	414600	Actual Repayments of Debt, Current-Year Authority		(-)			-	11	
	E	414700	Actual Repayments of Debt, Prior-Year Balances		(-)			-	11	
	E	414800	Resources Realized From Borrowing Authority		(+)			-	6	
	E	425300	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid		(-)			-		
	E	531000	Interest Revenue - Other	T	(-)			-		
	E	531100	Interest Revenue - Investments	T	(-)			-		
	E	532000	Penalties and Fines Revenue	T	(-)			-		
	E	590000	Other Revenue	T	(-)			-		
	E	599000	Collections for Others - Statement of Custodial Activity	T	(-)			-		
	E	599100	Accrued Collections for Others - Statement of Custodial Activity	T	(+)			-		
	E	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	T	(-)			-		
	E	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	T	(+)			-		
<b>Total Components of the Budgetary Outlays That Are Not Part of Net Operating Cost</b>								-	-	
<b>Other Temporary Timing Differences</b>										
	E	740000	Prior-Period Adjustments Due to Corrections of Errors		(+/-)			-		
	E	740100	Prior-Period Adjustments Due to Changes in Accounting Principles		(+/-)			-		
	E	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year		(+/-)			-		
<b>Total Other Temporary Timing Differences</b>								-	-	
<b>Net Outlays (Calculated Total)</b>						\$	-	\$	-	\$
<b>Related Amounts on the Statement of Budgetary Resources</b>										
<b>Outlays, gross (SBR 4185)</b>										
<b>Actual offsetting collections (SBR 4187)</b>										
<b>Distributed offsetting receipts (SBR 4200)</b>									9	
<b>Outlays, Net (SBR 4210)</b>								\$	-	

**ADDITIONAL INFO**

- 1 Expense (loss) items should be subtracted, while all revenue (gain) items should be added
- 2 To net 6800 portion
- 3 2170 Beginning below taken into account for Credit Reform
- 4 Exclude amounts captured in liability accounts not related to credit reform
- 5 Pick up Bad Debt Expense if not using the direct write off method
- 6 Included for DOL and/or OPM ONLY
- 7 Excluded for DOL reporting
- 8 Make sure to subtract from "Other" above with 680000
- 9 No USSGL Mapping at this time
- 10 Borrowing Authority cash draw not part of offsetting collections, used to offset liability account 25XXXX
- 11 Repayments of Debt effecting Anticipated Transfers. used to offset liability
- 12 Calculated total from SNC and reconciling items
- 13 Exclude increase/decrease activity in changes to assets and liabilities for Deposit Funds.
- 14 Include only transfers that effect Outlays, Net (SBR 4210) and do not impact SNC
- 15 Agencies may need additional information available thru their system sub accounts or data elements to break down data further, for example for USSGL 680000 and Credit Reform
- 16 Cells highlighted gray should have no input data entered according to the USSGL attributes. Only unshaded boxes should contain input data.
- 17 Values used in reconciliation should be net of any interagency transactions.
- 18 This is a draft crosswalk, agencies should identify and notify the USSGL team of any issues