

SUPPLEMENT

Section V

USSGL Crosswalk - Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Fund Type | Reporting Type Code | Recip. Cat. | Addl. Info. |
|------------|---|---|-----------|------------|---|---------------------|-------------|-------------|
| | Assets (Note 2) | | | | | | | |
| | Intra-governmental | | | | | | | |
| 1 | Fund Balance with Treasury (Note 3) | | | | | | 40 | |
| 1 | 101000 | Fund Balance With Treasury | E | G | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 1 | 109000 | Fund Balance With Treasury While Awaiting a Warrant | E | G | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| | 2 Investments (Note 5) | | | | | | | |
| 2.1 | Federal investments (Note 5) | | | | | | 01 | |
| 2.1 | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 2.1 | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 2.1 | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 2.1 | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 2.1 | 161800 | Market Adjustment - Investments | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 2.1 | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 2.1 | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 2.1 | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 2.1 | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 2.1 | 163000 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 2.1 | 163100 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 2.1 | 163300 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 2.1 | 164300 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 2.1 | 169000 | Other Investments | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 2.2 | Interest receivable - investments (Note 5) | | | | | | 02 | |
| 2.2 | 134200 | Interest Receivable - Investments | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |

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| 3 | Accounts receivable, net (Note 6) | | | | | | | |
| 3.1 | Asset for agency's custodial and non-entity liabilities - other than the General Fund of the U.S. Government | | | | | | 10 | |
| 3.1 | 198100 | Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U | | |
| 3.2 | Accounts receivable, capital transfers | | | | | | 12 | |
| 3.2 | 192300 | Contingent Receivable for Capital Transfers | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 3.2 | 192500 | Capital Transfers Receivable | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 3.3 | Benefit program contributions receivable | | | | | | 21 | |
| 3.3 | 132000 | Funded Employment Benefit Contributions Receivable | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |
| 3.3 | 132100 | Unfunded FECA Benefit Contributions Receivable | E | F | EG | U | | 7 |
| 3.4 | Accounts receivable, net | | | | | | 22 | |
| 3.4 | 131000 | Accounts Receivable | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U | | 7 |
| 3.4 | 131900 | Allowance for Loss on Accounts Receivable | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |
| 3.4 | 136000 | Penalties and Fines Receivable - Not Otherwise Classified | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |
| 3.4 | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |
| 3.4 | 137000 | Administrative Fees Receivable - Not Otherwise Classified | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |
| 3.4 | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |
| 3.4 | 199000 | Other Assets | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | E/U | | 7 |
| 3.5 | Transfers receivable | | | | | | 27 | |
| 3.5 | 133000 | Receivable for Transfers of Currently Invested Balances | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |
| 3.5 | 133500 | Expenditure Transfers Receivable | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |
| 3.5 | 139000 | Appropriated Dedicated Collections Receivable | E | F | ES/ET/US/UT | E/U | | |
| 4 | Loans receivable | | | | | | | |
| 4.1 | Interest receivable - loans and not otherwise classified | | | | | | 04 | |
| 4.1 | 134000 | Interest Receivable - Not Otherwise Classified | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | E/U | | 7 |
| 4.1 | 134100 | Interest Receivable - Loans | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |
| 4.2 | Loans receivable | | | | | | 17 | |

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| 4.2 | 135000 | Loans Receivable | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U | | 7 |
| 4.2 | 135100 | Capitalized Loan Interest Receivable - Non-Credit Reform | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U | | 7 |
| 4.2 | 136100 | Penalties and Fines Receivable - Loans | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |
| 4.2 | 137100 | Administrative Fees Receivable - Loans | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |
| 5 | Other Assets (Note 12) | | | | | | | |
| 5.1 | Advances to others and prepayments | | | | | | 23 | |
| 5.1 | 141000 | Advances and Prepayments | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |
| 5.2 | Other assets | | | | | | 30 | |
| 5.2 | 192100 | Receivable From Appropriations | E | G | CF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 5.2 | 199000 | Other Assets | E | G | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | E/U | | |
| 5.2 | 199010 | Other Assets - General Fund of the U.S. Government | E | F | GA | U | | |
| 5.3 | Asset for agency's custodial and non-entity liabilities | | | | | | 46 | |
| 5.3 | 198000 | Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government | E | F | GA | U | | |
| 6 | Total Intra-governmental | | | | | | | |
| | This line is calculated. Equals sum of line 1 through 5 | | | | | | | |
| | With the public | | | | | | | |
| 7 | Cash and other monetary assets (Note 4) | | | | | | | |
| 7 | 110100 | General Fund of the U.S. Government's Operating Cash | E | N | GA/MR | U | | |
| 7 | 110300 | Restricted Operating Cash | E | N | GA/MR | U | | |
| 7 | 110900 | Checks Outstanding | E | N | GA/MR | U | | |
| 7 | 111000 | Undeposited Collections | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U | | |
| 7 | 112000 | Imprest Funds | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 7 | 112500 | U.S. Debit Card Funds | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 7 | 113000 | Funds Held Outside of Treasury - Budgetary | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 7 | 113500 | Funds Held Outside of Treasury - Non-Budgetary | E | N | DF | E/U | | |
| 7 | 114500 | Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account | E | N | GA/MR | U | | |
| 7 | 119000 | Other Cash | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U | | |
| 7 | 119090 | Other Cash - International Monetary Fund | E | | EG | U | | |

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| 7 | 119305 | International Monetary Fund - Letter of Credit | E | | EG | U | | |
| 7 | 119306 | International Monetary Fund - Receivable/Payable Currency Valuation Adjustment | E | | EG | U | | |
| 7 | 119307 | International Monetary Fund - Dollar Deposits With the IMF | E | | EG | U | | |
| 7 | 119309 | International Monetary Fund - Currency Holdings | E | | EG | U | | |
| 7 | 119333 | International Monetary Fund - Reserve Position | E | | EG | U | | |
| 7 | 119400 | Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR) | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 7 | 119500 | Other Monetary Assets | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U | | |
| 7 | 120000 | Foreign Currency | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U | | |
| 7 | 120500 | Foreign Currency Denominated Equivalent Assets | E | N | EP | E | | |
| 7 | 120900 | Uninvested Foreign Currency | E | N | EP | E | | |
| 7 | 134400 | Interest Receivable on Special Drawing Rights (SDR) | E | N | EP | E | | |
| 7 | 138400 | Interest Receivable - Foreign Currency Denominated Assets | E | N | EP | E | | |
| 7 | 153100 | Seized Monetary Instruments | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 7 | 153200 | Seized Cash Deposited | E | N | DF | E/U | | |
| 8 | Accounts receivable, net (Note 6) | | | | | | | |
| 8 | 131000 | Accounts Receivable | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U | | |
| 8 | 131900 | Allowance for Loss on Accounts Receivable | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 8 | 132000 | Funded Employment Benefit Contributions Receivable | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 8 | 132100 | Unfunded FECA Benefit Contributions Receivable | E | N | EG | U | | |
| 8 | 132500 | Taxes Receivable | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 8 | 132900 | Allowance for Loss on Taxes Receivable | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 8 | 134000 | Interest Receivable - Not Otherwise Classified | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | E/U | | |
| 8 | 134300 | Interest Receivable - Taxes | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 8 | 134700 | Allowance for Loss on Interest Receivable - Not Otherwise Classified | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 8 | 134800 | Allowance for Loss on Interest Receivable - Taxes | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 8 | 136000 | Penalties and Fines Receivable - Not Otherwise Classified | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 8 | 136300 | Penalties and Fines Receivable - Taxes | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 8 | 136700 | Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 8 | 136800 | Allowance for Loss on Penalties and Fines Receivable - Taxes | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 8 | 137000 | Administrative Fees Receivable - Not Otherwise Classified | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 8 | 137300 | Administrative Fees Receivable - Taxes | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |

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|----------|---|---|-----------|------------|--|---------------------|-------------|-------------|
| 8 | 137700 | Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 8 | 137800 | Allowance for Loss on Administrative Fees Receivable - Taxes | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 9 | Direct loan and loan guarantees receivable, net (Note 8) | | | | | | | |
| 9 | 134100 | Interest Receivable - Loans | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 9 | 134500 | Allowance for Loss on Interest Receivable - Loans | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 9 | 135000 | Loans Receivable | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U | | |
| 9 | 135090 | Loans Receivable - International Monetary Fund | E | | EG | U | | |
| 9 | 135900 | Allowance for Loss on Loans Receivable | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 9 | 135990 | Allowance for Loss on Loans Receivable - International Monetary Fund | E | | EG | U | | |
| 9 | 136100 | Penalties and Fines Receivable - Loans | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 9 | 136500 | Allowance for Loss on Penalties and Fines Receivable - Loans | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 9 | 137100 | Administrative Fees Receivable - Loans | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 9 | 137500 | Allowance for Loss on Administrative Fees Receivable - Loans | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 9 | 138000 | Loans Receivable - Troubled Assets Relief Program | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 9 | 138100 | Interest Receivable - Loans - Troubled Assets Relief Program | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 9 | 138500 | Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 9 | 138900 | Allowance for Subsidy - Loans - Troubled Assets Relief Program | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 9 | 139900 | Allowance for Subsidy | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 9 | 155100 | Foreclosed Property | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 9 | 155900 | Foreclosed Property - Allowance | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 9 | 164200 | Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 9 | 164300 | Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 9 | 164400 | Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 9 | 164500 | Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 9 | 164600 | Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 9 | 164700 | Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |

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|-----------|--|---|-----------|------------|---|---------------------|-------------|-------------|
| 10 | Inventory and related property, net (Note 9) | | | | | | | |
| 10 | 151100 | Operating Materials and Supplies Held for Use | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 10 | 151200 | Operating Materials and Supplies Held in Reserve for Future Use | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 10 | 151300 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 10 | 151400 | Operating Materials and Supplies Held for Repair | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 10 | 151600 | Operating Materials and Supplies in Development | E | | EG/ER/ET | E/U | | |
| 10 | 151900 | Operating Materials and Supplies - Allowance | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 10 | 152100 | Inventory Purchased for Resale | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 10 | 152200 | Inventory Held in Reserve for Future Sale | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 10 | 152300 | Inventory Held for Repair | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 10 | 152400 | Inventory - Excess, Obsolete, and Unserviceable | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 10 | 152500 | Inventory - Raw Materials | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 10 | 152600 | Inventory - Work-in-Process | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 10 | 152700 | Inventory - Finished Goods | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 10 | 152900 | Inventory - Allowance | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 10 | 154100 | Forfeited Property Held for Sale | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 10 | 154200 | Forfeited Property Held for Donation or Use | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 10 | 154900 | Forfeited Property - Allowance | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 10 | 156100 | Commodities Held Under Price Support and Stabilization Support Programs | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 10 | 156900 | Commodities - Allowance | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 10 | 157100 | Stockpile Materials Held in Reserve | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 10 | 157200 | Stockpile Materials Held for Sale | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 10 | 159100 | Other Related Property | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 10 | 159900 | Other Related Property - Allowance | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 11 | General property, plant, and equipment, net (Note 10) | | | | | | | |
| 11 | 171100 | Land and Land Rights | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 11 | 171200 | Improvements to Land | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 11 | 171900 | Accumulated Depreciation on Improvements to Land | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 11 | 172000 | Construction-in-Progress | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 11 | 173000 | Buildings, Improvements, and Renovations | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 11 | 173900 | Accumulated Depreciation on Buildings, Improvements, and Renovations | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 11 | 174000 | Other Structures and Facilities | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 11 | 174900 | Accumulated Depreciation on Other Structures and Facilities | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 11 | 175000 | Equipment | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |

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| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Fund Type | Reporting Type Code | Recip. Cat. | Addl. Info. |
|-----------|--|---|-----------|------------|---|---------------------|-------------|-------------|
| 11 | 175900 | Accumulated Depreciation on Equipment | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 11 | 181000 | Assets Under Capital Lease | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 11 | 181900 | Accumulated Depreciation on Assets Under Capital Lease | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 11 | 182000 | Leasehold Improvements | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 11 | 182900 | Accumulated Amortization on Leasehold Improvements | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 11 | 183000 | Internal-Use Software | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 11 | 183200 | Internal-Use Software in Development | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 11 | 183900 | Accumulated Amortization on Internal-Use Software | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 11 | 184000 | Other Natural Resources | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 11 | 184900 | Allowance for Depletion | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 11 | 189000 | Other General Property, Plant, and Equipment | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 11 | 189900 | Accumulated Depreciation on Other General Property, Plant, and Equipment | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 12 | Securities and investments (Note 5) | | | | | | | |
| 12 | 134200 | Interest Receivable - Investments | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 12 | 134600 | Allowance for Loss on Interest Receivable - Investments | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 12 | 161000 | Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 12 | 161100 | Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 12 | 161200 | Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 12 | 161300 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 12 | 161800 | Market Adjustment - Investments | E | E/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 12 | 162000 | Investments in Securities Other Than the Bureau of the Fiscal Service Securities | E | E/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 3 |
| 12 | 162100 | Discount on Securities Other Than the Bureau of the Fiscal Service Securities | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 3 |
| 12 | 162200 | Premium on Securities Other Than the Bureau of the Fiscal Service Securities | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 3 |
| 12 | 162300 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 3 |
| 12 | 167000 | Foreign Investments | E | N | EP | E | | |
| 12 | 167100 | Discount on Foreign Investments | E | N | EP | E | | |
| 12 | 167200 | Premium on Foreign Investments | E | N | EP | E | | |
| 12 | 167900 | Foreign Exchange Rate Revalue Adjustments - Investments | E | N | EP | E | | |
| 12 | 169000 | Other Investments | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 3 |

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| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Fund Type | Reporting Type Code | Recip. Cat. | Addl. Info. |
|-------------|---|---|-----------|------------|---|---------------------|-------------|-------------|
| 13 | Investments in government-sponsored enterprises (for use by Treasury only) | | | | | | | |
| 13 | 165000 | Preferred Stock in Federal Government Sponsored Enterprise | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 13 | 165100 | Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 13 | 165200 | Common Stock Warrants in Federal Government Sponsored Enterprise | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 13 | 165300 | Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 14 | Other assets (Note 12) | | | | | | | |
| 14 | 141000 | Advances and Prepayments | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 14 | 199000 | Other Assets | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | E/U | | 4 |
| 14 | 199500 | General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 15 | Total with the public | | | | | | | |
| | This line is calculated. Equals sum of lines 7 through 14. | | | | | | | |
| 16 | Total assets | | | | | | | |
| | This line is calculated. Equals sum of lines 6 and 15. | | | | | | | |
| 17 | Stewardship PP&E (Note 11) | | | | | | | |
| | Liabilities: (Note 13) | | | | | | | |
| | Intra-governmental | | | | | | | |
| 18 | Liability for Fund Balance with Treasury | | | | | | 40 | |
| 18 | 201000 | Liability for Fund Balance With Treasury | E | F | GA | U | | |
| 18 | 209010 | Liability for Fund Balance While Awaiting a Warrant | E | F | GA | U | | |
| 19 | Accounts payable | | | | | | | |
| 19.1 | Accounts payable, capital transfers | | | | | | 12 | |
| 19.1 | 292300 | Contingent Liability for Capital Transfers | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |

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| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Fund Type | Reporting Type Code | Recip. Cat. | Addl. Info. |
|-------------|--|---|-----------|------------|--|---------------------|-------------|-------------|
| 19.1 | 297000 | Liability for Capital Transfers | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 19.2 | Benefit program contributions payable (Note 15) | | | | | | 21 | |
| 19.2 | 221300 | Employer Contributions and Payroll Taxes Payable | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 19.2 | 221500 | Other Post Employment Benefits Due and Payable | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 19.2 | 222500 | Unfunded FECA Liability | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 19.2 | 229000 | Other Unfunded Employment Related Liability | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 19.3 | Accounts payable | | | | | | 22 | |
| 19.3 | 211000 | Accounts Payable | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U | | |
| 19.3 | 212000 | Disbursements in Transit | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 19.3 | 213000 | Contract Holdbacks | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 19.3 | 217000 | Subsidy Payable to the Financing Account | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 19.3 | 219000 | Other Liabilities With Related Budgetary Obligations | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 19.3 | 294000 | Capital Lease Liability | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 19.3 | 296000 | Accounts Payable From Canceled Appropriations | E | F | EC/EG/EM/EP/ER/ES/ET/GA/TR | E/U | | |
| 19.3 | 299000 | Other Liabilities Without Related Budgetary Obligations | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT | E/U | | |
| 19.4 | Transfers payable | | | | | | 27 | |
| 19.4 | 215000 | Payable for Transfers of Currently Invested Balances | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |
| 19.4 | 215500 | Expenditure Transfers Payable | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |
| 19.4 | 299100 | Other Liabilities - Reductions | E | F | EC/EG/EM/EP/ER/ES/ET/TR | E/U | | |
| 19.4 | 299200 | Appropriated Dedicated Collections Liability | E | F | ES/ET/US/UT | E/U | | |
| 20 | Federal debt and interest payable (Note 14) | | | | | | | |
| 20.1 | Federal debt | | | | | | 01 | |
| 20.1 | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |
| 20.1 | 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |
| 20.1 | 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |
| 20.1 | 253300 | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |
| 20.1 | 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |
| 20.1 | 254000 | Participation Certificates | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |
| 20.2 | Interest payable - debt | | | | | | 02 | |

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| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Fund Type | Reporting Type Code | Recip. Cat. | Addl. Info. |
|-------------|--|---|-----------|------------|---|---------------------|-------------|-------------|
| 20.2 | 214200 | Accrued Interest Payable - Debt | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |
| 21 | Debt associated with loans (Note 14) | | | | | | | |
| 21.1 | Interest payable - loans and not otherwise classified | | | | | | 04 | |
| 21.1 | 214000 | Accrued Interest Payable - Not Otherwise Classified | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 21.1 | 214100 | Accrued Interest Payable - Loans | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |
| 21.2 | Loans payable | | | | | | 17 | |
| 21.2 | 251000 | Principal Payable to the Bureau of the Fiscal Service | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 21.2 | 251100 | Capitalized Loan Interest Payable - Non-Credit Reform | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 21.2 | 252000 | Principal Payable to the Federal Financing Bank | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 21.2 | 259000 | Other Debt | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 22 | Other Liabilities (Notes 15 and 17) | | | | | | | |
| 22.1 | Advances from others and deferred credits (Note 17) | | | | | | 23 | |
| 22.1 | 231000 | Liability for Advances and Prepayments | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | 7 |
| 22.1 | 232000 | Other Deferred Revenue | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 22.2 | Other liabilities (without reciprocals) (Note 15) | | | | | | 29 | |
| 22.2 | 221300 | Employer Contributions and Payroll Taxes Payable | E | Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 22.2 | 222500 | Unfunded FECA Liability | E | Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 22.2 | 229000 | Other Unfunded Employment Related Liability | E | Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 22.2 | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections | E | Z | CF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 22.2 | 241000 | Liability for Clearing Accounts | E | Z | CF | E/U | | |
| 22.2 | 299000 | Other Liabilities Without Related Budgetary Obligations | E | Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT | E/U | | |
| 22.3 | Other liabilities (Note 17) | | | | | | 30 | |
| 22.3 | 259000 | Other Debt | E | G | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 22.3 | 299000 | Other Liabilities Without Related Budgetary Obligations | E | F/G/N/Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT | E/F/U | | |
| 22.3 | 299010 | Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government | E | F | GA | U | | |
| 22.3 | 299100 | Other Liabilities - Reductions | E | F/G | EC/EG/EM/EP/ER/ES/ET/TR | E/F/U | | |
| 22.3 | 299110 | Reductions of Other Liabilities - General Fund of the U.S. Government | E | F | GA | U | | |

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|-------------|-------------|---|-----------|------------|--|---------------------|-------------|-------------|
| 22.4 | | Liability to the General Fund of the U.S. Government for custodial and other non-entity assets (Note 17) | | | | | 46 | |
| 22.4 | 298000 | Custodial Liability | E | G | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U | | |
| 22.4 | 298500 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity | E | G | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U | | |
| 22.5 | | Liability to agency other than the General Fund of the U.S. Government for custodial and other non-entity assets | | | | | 10 | |
| 22.5 | 298000 | Custodial Liability | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U | | |
| 22.5 | 298500 | Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U | | |
| 23 | | Total Intra-governmental | | | | | | |
| | | This line is calculated. Equals sum of lines 18 through 22. | | | | | | |
| | | With the public | | | | | | |
| 24 | | Accounts payable | | | | | | |
| 24 | 211000 | Accounts Payable | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U | | |
| 24 | 212000 | Disbursements in Transit | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 24 | 214000 | Accrued Interest Payable - Not Otherwise Classified | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 24 | 296000 | Accounts Payable From Canceled Appropriations | E | N | EC/EG/EM/EP/ER/ES/ET/GA/TR | E/U | | |
| 25 | | Federal debt and interest payable (Note 14) | | | | | | |
| 25 | 214100 | Accrued Interest Payable - Loans | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 25 | 214200 | Accrued Interest Payable - Debt | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 25 | 253000 | Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 25 | 253100 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 25 | 253200 | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 25 | 253300 | Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 25 | 253400 | Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 25 | 254000 | Participation Certificates | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 25 | 259000 | Other Debt | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |

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USSGL Crosswalk - Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Fund Type | Reporting Type Code | Recip. Cat. | Addl. Info. |
|-----------|---|--|-----------|------------|---|---------------------|-------------|-------------|
| 26 | Federal employee and veteran benefits payable (Note 15) | | | | | | | |
| 26 | 219100 | Liability for Employer Benefits and Claims Incurred but Not Reported | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 26 | 221300 | Employer Contributions and Payroll Taxes Payable | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 26 | 221500 | Other Post Employment Benefits Due and Payable | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 26 | 221600 | Pension Benefits Due and Payable to Beneficiaries | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 26 | 221700 | Benefit Premiums Payable to Carriers | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 26 | 221800 | Life Insurance Benefits Due and Payable to Beneficiaries | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 26 | 222000 | Unfunded Leave | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 26 | 229000 | Other Unfunded Employment Related Liability | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 26 | 261000 | Actuarial Pension Liability | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 26 | 262000 | Actuarial Health Insurance Liability | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 26 | 263000 | Actuarial Life Insurance Liability | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 26 | 265000 | Actuarial FECA Liability | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 26 | 269000 | Other Actuarial Liabilities | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 27 | Environmental and disposal liabilities (Note 16) | | | | | | | |
| 27 | 299500 | Estimated Cleanup Cost Liability | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | E/U | | |
| 28 | Benefits due and payable | | | | | | | |
| 28 | 216000 | Entitlement Benefits Due and Payable | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 29 | Loan guarantee liability (Note 8) | | | | | | | |
| 29 | 218000 | Loan Guarantee Liability | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 30 | Liabilities to Government-sponsored enterprises (for use by Treasury only) | | | | | | | |
| 30 | 211200 | Accounts Payable for Federal Government Sponsored Enterprise | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 30 | 292200 | Contingent Liabilities - Federal Government Sponsored Enterprise | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 31 | Insurance and guarantee program liabilities | | | | | | | |
| 31 | 220000 | Liability for Unpaid Insurance Claims | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 31 | 220500 | Liability for Unearned Insurance Premiums | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 31 | 266000 | Actuarial Liabilities for Federal Insurance and Guarantee Programs | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 32 | Other liabilities (Notes 17, 18, and 19) | | | | | | | |
| 32 | 201000 | Liability for Fund Balance With Treasury | E | N | GA | U | | |

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USSGL Crosswalk - Balance Sheet

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|-------------|---|--|-----------|------------|--|---------------------|-------------|-------------|
| 32 | 213000 | Contract Holdbacks | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 32 | 219000 | Other Liabilities With Related Budgetary Obligations | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 32 | 219200 | Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks | E | N | EP | E | | |
| 32 | 219300 | Allocation of Special Drawing Rights (SDRs) | E | N | EP | E | | |
| 32 | 221000 | Accrued Funded Payroll and Leave | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 32 | 221100 | Withholdings Payable | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 32 | 231000 | Liability for Advances and Prepayments | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 32 | 232000 | Other Deferred Revenue | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 32 | 240000 | Liability for Non-Fiduciary Deposit Funds and Undeposited Collections | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 32 | 241000 | Liability for Clearing Accounts | E | N | CF | E/U | | |
| 32 | 267000 | Actuarial Liabilities for Treasury-Managed Benefit Programs | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 32 | 291000 | Prior Liens Outstanding on Acquired Collateral | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 32 | 292000 | Contingent Liabilities | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 32 | 294000 | Capital Lease Liability | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E/U | | |
| 32 | 298000 | Custodial Liability | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E/U | | 2 |
| 32 | 299000 | Other Liabilities Without Related Budgetary Obligations | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT | E/U | | |
| 33 | Total with the public | | | | | | | |
| | | | | | | | | |
| | | This line is calculated. Equals sum of lines 24 through 32. | | | | | | |
| 34 | Total liabilities | | | | | | | |
| | | | | | | | | |
| | | This line is calculated. Equals sum of lines 23 and 33. | | | | | | |
| 35 | Commitments and Contingencies (Note 19) | | | | | | | |
| | | | | | | | | |
| | | Net position: | | | | | | |
| | | | | | | | | |
| 36 | Total net position - Funds from Dedicated Collections (Note 20) (Combined or Consolidated) | | | | | | | |
| | | | | | | | | |
| 36.1 | Unexpended appropriations - Funds from Dedicated Collections | | | | | | | |
| 36.1 | 309000 | Unexpended Appropriations While Awaiting a Warrant | E | G | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E | | |
| 36.1 | 310000 | Unexpended Appropriations - Cumulative | B | | EC/EG/EM/EP/ER/ES/ET/TR | E | | |
| 36.1 | 310100 | Unexpended Appropriations - Appropriations Received | E | G | EC/EG/EM/EP/ER/ES/ET/TR | E | | |

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|-------------|--|--|-----------|------------|--|---------------------|-------------|-------------|
| 36.1 | 310200 | Unexpended Appropriations - Transfers-In | E | F | EC/EG/EM/EP/ER/ES/ET/TR | E | | |
| 36.1 | 310300 | Unexpended Appropriations - Transfers-Out | E | F | EC/EG/EM/EP/ER/ES/ET/TR | E | | |
| 36.1 | 310500 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year | E | G | EC/EG/EM/EP/ER/ES/ET/TR | E | | |
| 36.1 | 310600 | Unexpended Appropriations - Adjustments | E | G | EC/EG/EM/EP/ER/ES/ET/TR | E | | |
| 36.1 | 310700 | Unexpended Appropriations - Used - Accrued | E | G | EC/EG/EM/EP/ER/ES/ET/TR | E | | |
| 36.1 | 310710 | Unexpended Appropriations - Used - Disbursed | E | G | EC/EG/EM/EP/ER/ES/ET/TR | E | | |
| 36.1 | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | EC/EG/EM/EP/ER/ES/ET/TR | E | | |
| 36.1 | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | EC/EG/EM/EP/ER/ES/ET/TR | E | | |
| 36.2 | Cumulative results of operations - Funds from Dedicated Collections | | | | | | | |
| 36.2 | 331000 | Cumulative Results of Operations | B | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 510000 | Revenue From Goods Sold | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 510900 | Contra Revenue for Goods Sold | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 520000 | Revenue From Services Provided | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 520900 | Contra Revenue for Services Provided | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 531000 | Interest Revenue - Other | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E | | |
| 36.2 | 531100 | Interest Revenue - Investments | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 531300 | Interest Revenue - Subsidy Amortization | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 531800 | Contra Revenue for Interest Revenue - Investments | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 531900 | Contra Revenue for Interest Revenue - Other | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 532000 | Penalties and Fines Revenue | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 532400 | Contra Revenue for Penalties and Fines | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 532500 | Administrative Fees Revenue | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 532900 | Contra Revenue for Administrative Fees | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 540000 | Funded Benefit Program Revenue | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 550000 | Insurance and Guarantee Premium Revenue | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 560000 | Donated Revenue - Financial Resources | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |

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| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Fund Type | Reporting Type Code | Recip. Cat. | Addl. Info. |
|----------|-------------|---|-----------|------------|--|---------------------|-------------|-------------|
| 36.2 | 560900 | Contra Revenue for Donations - Financial Resources | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 561000 | Donated Revenue - Non-Financial Resources | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 561900 | Contra Donated Revenue - Nonfinancial Resources | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 564000 | Forfeiture Revenue - Cash and Cash Equivalents | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 565000 | Forfeiture Revenue - Forfeitures of Property | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 565900 | Contra Forfeiture Revenue - Forfeitures of Property | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 570000 | Expended Appropriations - Used - Accrued | E | G | CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | E | | |
| 36.2 | 570010 | Expended Appropriations - Disbursed | E | G | CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | E | | |
| 36.2 | 570500 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year | E | G | CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | E | | |
| 36.2 | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | E | | |
| 36.2 | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | E | | |
| 36.2 | 571300 | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US | E | | |
| 36.2 | 572000 | Financing Sources Transferred In Without Reimbursement | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 573000 | Financing Sources Transferred Out Without Reimbursement | E | F/Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 573500 | Appropriated Dedicated Collections to be Transferred In | E | F | ES/ET/US/UT | E | | |
| 36.2 | 573600 | Appropriated Dedicated Collections to be Transferred Out | E | F | ES/ET/US/UT | E | | |
| 36.2 | 574000 | Appropriated Dedicated Collections Transferred In | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 574500 | Appropriated Dedicated Collections Transferred Out | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 575000 | Expenditure Financing Sources - Transfers-In | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 575600 | Non-Expenditure Financing Sources - Transfers-In - Capital Transfers | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 576000 | Expenditure Financing Sources - Transfers-Out | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 576600 | Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 577500 | Non-Budgetary Financing Sources Transferred In | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E | | |
| 36.2 | 577600 | Non-Budgetary Financing Sources Transferred Out | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 578000 | Imputed Financing Sources | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 579000 | Other Financing Sources | E | Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E | | |

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|----------|-------------|---|-----------|------------|--|---------------------|-------------|-------------|
| 36.2 | 579100 | Adjustment to Financing Sources - Credit Reform | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 579200 | Financing Sources To Be Transferred Out - Contingent Liability | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 579500 | Seigniorage | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 580000 | Tax Revenue Collected - Not Otherwise Classified | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 580100 | Tax Revenue Collected - Individual | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 580200 | Tax Revenue Collected - Corporate | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 580300 | Tax Revenue Collected - Unemployment | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 580400 | Tax Revenue Collected - Excise | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 580500 | Tax Revenue Collected - Estate and Gift | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 580600 | Tax Revenue Collected - Customs | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 582100 | Tax Revenue Accrual Adjustment - Individual | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 582200 | Tax Revenue Accrual Adjustment - Corporate | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 582300 | Tax Revenue Accrual Adjustment - Unemployment | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 582400 | Tax Revenue Accrual Adjustment - Excise | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 582600 | Tax Revenue Accrual Adjustment - Customs | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 583000 | Contra Revenue for Taxes - Not Otherwise Classified | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 583100 | Contra Revenue for Taxes - Individual | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 583200 | Contra Revenue for Taxes - Corporate | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 583300 | Contra Revenue for Taxes - Unemployment | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 583400 | Contra Revenue for Taxes - Excise | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 583500 | Contra Revenue for Taxes - Estate and Gift | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 583600 | Contra Revenue for Taxes - Customs | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 589000 | Tax Revenue Refunds - Not Otherwise Classified | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 589100 | Tax Revenue Refunds - Individual | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 589200 | Tax Revenue Refunds - Corporate | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 589300 | Tax Revenue Refunds - Unemployment | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 589400 | Tax Revenue Refunds - Excise | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 589500 | Tax Revenue Refunds - Estate and Gift | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 589600 | Tax Revenue Refunds - Customs | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 590000 | Other Revenue | E | F/N/Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E | | 2 |
| 36.2 | 590900 | Contra Revenue for Other Revenue | E | F/N/Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | 2 |
| 36.2 | 591900 | Revenue and Other Financing Sources - Cancellations | E | G | EC/EG/EM/EP/ER/ES/ET/TR/US/UT | E | | |
| 36.2 | 592100 | Valuation Change in Investments - Exchange Stabilization Fund (ESF) | E | N | ER | E | | |
| 36.2 | 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise | E | N | UG | E | | |

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|----------|-------------|---|-----------|------------|--|---------------------|-------------|-------------|
| 36.2 | 592300 | Valuation Change in Investments - Beneficial Interest in Trust | E | N | UG | E | | |
| 36.2 | 599000 | Collections for Others - Statement of Custodial Activity | E | F/G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E | | |
| 36.2 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | F/G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | E | F/G | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | E | F/G | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 599700 | Financing Sources Transferred In From Custodial Statement Collections | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 610000 | Operating Expenses/Program Costs | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 615000 | Expensed Asset | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 619000 | Contra Bad Debt Expense - Incurred for Others | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 619900 | Adjustment to Subsidy Expense | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 631000 | Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 632000 | Interest Expenses on Securities | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 633000 | Other Interest Expenses | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 633800 | Remuneration Interest | E | F/N | EP | E | | |
| 36.2 | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 640000 | Benefit Expense | E | F/N/Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 650000 | Cost of Goods Sold | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 660000 | Applied Overhead | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 661000 | Cost Capitalization Offset | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 671000 | Depreciation, Amortization, and Depletion | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 672000 | Bad Debt Expense | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 673000 | Imputed Costs | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 679000 | Other Expenses Not Requiring Budgetary Resources | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 679500 | Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees | E | N | DF | E | | |
| 36.2 | 680000 | Future Funded Expenses | E | F/N/Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 690000 | Non-Production Costs | E | F/N/Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 711000 | Gains on Disposition of Assets - Other | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |

SUPPLEMENT

Section V

USSGL Crosswalk - Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Fund Type | Reporting Type Code | Recip. Cat. | Addl. Info. |
|----------|--|---|-----------|------------|--|---------------------|-------------|-------------|
| 36.2 | 711100 | Gains on Disposition of Investments | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 711200 | Gains on Disposition of Borrowings | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 717100 | Gains on Changes in Long-Term Assumptions - From Experience | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 717200 | Losses on Changes in Long-Term Assumptions - From Experience | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 718000 | Unrealized Gains | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E | | |
| 36.2 | 718100 | Unrealized Gain - Exchange Stabilization Fund (ESF) | E | N | EP | E | | |
| 36.2 | 719000 | Other Gains | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 719100 | Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges | E | N | EP | E | | |
| 36.2 | 721000 | Losses on Disposition of Assets - Other | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 721100 | Losses on Disposition of Investments | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 721200 | Losses on Disposition of Borrowings | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 727100 | Gains on Changes in Long-Term Assumptions | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 727200 | Losses on Changes in Long-Term Assumptions | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 728000 | Unrealized Losses | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | E | | |
| 36.2 | 728100 | Unrealized Losses - Exchange Stabilization Fund (ESF) | E | N | EP | E | | |
| 36.2 | 729000 | Other Losses | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 729100 | Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges | E | N | EP | E | | |
| 36.2 | 729200 | Other Losses From Impairment of Assets | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 730000 | Extraordinary Items | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 740000 | Prior-Period Adjustments Due to Corrections of Errors | E | N/Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles | E | N/Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 740500 | Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year | E | N/Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 750000 | Distribution of Income - Dividend | E | N/Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 760000 | Changes in Actuarial Liability | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 880100 | Offset for Purchases of Assets | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 880200 | Purchases of Property, Plant, and Equipment | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 880300 | Purchases of Inventory and Related Property | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 36.2 | 880400 | Purchases of Assets - Other | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | E | | |
| 37 | Total net position - Funds other than those from Dedicated Collections (Combined or Consolidated) | | | | | | | |
| 37.1 | Unexpended appropriations - Funds other than those from Dedicated Collections | | | | | | | |

SUPPLEMENT

Section V

USSGL Crosswalk - Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Fund Type | Reporting Type Code | Recip. Cat. | Addl. Info. |
|-------------|---|--|-----------|------------|--|---------------------|-------------|-------------|
| 37.1 | 309000 | Unexpended Appropriations While Awaiting a Warrant | E | G | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | U | | |
| 37.1 | 309010 | Appropriations Outstanding - Warrants to be Issued | E | F | GA | U | | |
| 37.1 | 310000 | Unexpended Appropriations - Cumulative | B | | EC/EG/EM/EP/ER/ES/ET/TR | U | | |
| 37.1 | 310100 | Unexpended Appropriations - Appropriations Received | E | G | EC/EG/EM/EP/ER/ES/ET/TR | U | | |
| 37.1 | 310200 | Unexpended Appropriations - Transfers-In | E | F | EC/EG/EM/EP/ER/ES/ET/TR | U | | |
| 37.1 | 310300 | Unexpended Appropriations - Transfers-Out | E | F | EC/EG/EM/EP/ER/ES/ET/TR | U | | |
| 37.1 | 310500 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year | E | G | EC/EG/EM/EP/ER/ES/ET/TR | U | | |
| 37.1 | 310600 | Unexpended Appropriations - Adjustments | E | G | EC/EG/EM/EP/ER/ES/ET/TR | U | | |
| 37.1 | 310700 | Unexpended Appropriations - Used - Accrued | E | G | EC/EG/EM/EP/ER/ES/ET/TR | U | | |
| 37.1 | 310710 | Unexpended Appropriations - Used - Disbursed | E | G | EC/EG/EM/EP/ER/ES/ET/TR | U | | |
| 37.1 | 310800 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | EC/EG/EM/EP/ER/ES/ET/TR | U | | |
| 37.1 | 310900 | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | EC/EG/EM/EP/ER/ES/ET/TR | U | | |
| 37.1 | 320000 | Appropriations Outstanding - Cumulative | B | | GA | U | | |
| 37.1 | 320100 | Appropriations Outstanding - Warrants Issued | E | F | GA | U | | |
| 37.1 | 320110 | Appropriations Outstanding - Transfers | E | F | GA | U | | |
| 37.1 | 320600 | Appropriations Outstanding - Adjustments | E | F | GA | U | | |
| 37.1 | 320700 | Appropriations Outstanding - Used - Accrued | E | F | GA | U | | |
| 37.1 | 320710 | Appropriations Outstanding - Used - Disbursed | E | F | GA | U | | |
| 37.1 | 320800 | Appropriations Outstanding - Prior-Period Adjustments | E | F | GA | U | | |
| 37.2 | Cumulative results of operations - Funds other than those from Dedicated Collections | | | | | | | |
| 37.2 | 331000 | Cumulative Results of Operations | B | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 510000 | Revenue From Goods Sold | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 510900 | Contra Revenue for Goods Sold | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 520000 | Revenue From Services Provided | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 520900 | Contra Revenue for Services Provided | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 531000 | Interest Revenue - Other | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | U | | |
| 37.2 | 531100 | Interest Revenue - Investments | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 531200 | Interest Revenue - Loans Receivable/Uninvested Funds | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 531300 | Interest Revenue - Subsidy Amortization | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 531400 | Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 531500 | Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 531700 | Contra Revenue for Interest Revenue - Loans Receivable | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |

SUPPLEMENT

Section V

USSGL Crosswalk - Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Fund Type | Reporting Type Code | Recip. Cat. | Addl. Info. |
|----------|-------------|---|-----------|------------|---|---------------------|-------------|-------------|
| 37.2 | 531800 | Contra Revenue for Interest Revenue - Investments | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 531900 | Contra Revenue for Interest Revenue - Other | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 532000 | Penalties and Fines Revenue | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 532400 | Contra Revenue for Penalties and Fines | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 532500 | Administrative Fees Revenue | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 532900 | Contra Revenue for Administrative Fees | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 540000 | Funded Benefit Program Revenue | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 540500 | Unfunded FECA Benefit Revenue | E | F/N | EG | U | | |
| 37.2 | 540600 | Contra Revenue for Unfunded FECA Benefit Revenue | E | F/N | EG | U | | |
| 37.2 | 540900 | Contra Revenue for Funded Benefit Program Revenue | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 550000 | Insurance and Guarantee Premium Revenue | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 550900 | Contra Revenue for Insurance and Guarantee Premium Revenue | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 560000 | Donated Revenue - Financial Resources | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 560900 | Contra Revenue for Donations - Financial Resources | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 561000 | Donated Revenue - Non-Financial Resources | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 561900 | Contra Donated Revenue - Nonfinancial Resources | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 564000 | Forfeiture Revenue - Cash and Cash Equivalents | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 564900 | Contra Forfeiture Revenue - Cash and Cash Equivalents | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 565000 | Forfeiture Revenue - Forfeitures of Property | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 565900 | Contra Forfeiture Revenue - Forfeitures of Property | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 570000 | Expended Appropriations - Used - Accrued | E | G | CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | U | | |
| 37.2 | 570005 | Appropriations - Expended - Accrued | E | F | GA | U | | |
| 37.2 | 570006 | Appropriations - Expended - Disbursed | E | F | GA | U | | |
| 37.2 | 570010 | Expended Appropriations - Disbursed | E | G | CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | U | | |
| 37.2 | 570500 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year | E | G | CF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | U | | |
| 37.2 | 570800 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | E | G | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | U | | |
| 37.2 | 570810 | Appropriations - Expended - Prior-Period Adjustments | E | F | GA | U | | |
| 37.2 | 570900 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | E | G | CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT | U | | |
| 37.2 | 571000 | Transfer in of Agency Unavailable Custodial and Non-Entity Collections | E | F | GA | U | | |
| 37.2 | 571200 | Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government | E | F | GA | U | | |
| 37.2 | 571300 | Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US | U | | |

SUPPLEMENT

Section V

USSGL Crosswalk - Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Fund Type | Reporting Type Code | Recip. Cat. | Addl. Info. |
|----------|-------------|---|-----------|------------|--|---------------------|-------------|-------------|
| 37.2 | 572000 | Financing Sources Transferred In Without Reimbursement | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 573000 | Financing Sources Transferred Out Without Reimbursement | E | F/Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 573500 | Appropriated Dedicated Collections to be Transferred In | E | F | ES/ET/US/UT | U | | |
| 37.2 | 573600 | Appropriated Dedicated Collections to be Transferred Out | E | F | ES/ET/US/UT | U | | |
| 37.2 | 574000 | Appropriated Dedicated Collections Transferred In | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 574500 | Appropriated Dedicated Collections Transferred Out | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 575000 | Expenditure Financing Sources - Transfers-In | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 575500 | Non-Expenditure Financing Sources - Transfers-In - Other | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 575600 | Non-Expenditure Financing Sources - Transfers-In - Capital Transfers | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 576000 | Expenditure Financing Sources - Transfers-Out | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 576500 | Non-Expenditure Financing Sources - Transfers-Out - Other | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 576600 | Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 577500 | Non-Budgetary Financing Sources Transferred In | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | U | | |
| 37.2 | 577600 | Non-Budgetary Financing Sources Transferred Out | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 578000 | Imputed Financing Sources | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 579000 | Other Financing Sources | E | Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | U | | |
| 37.2 | 579001 | Other Non-Budgetary Financing Sources for Debt Accruals/Amortization | E | G | EG | U | | |
| 37.2 | 579010 | Other General Fund Financing Sources | E | F/Z | GA | U | | |
| 37.2 | 579100 | Adjustment to Financing Sources - Credit Reform | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 579200 | Financing Sources To Be Transferred Out - Contingent Liability | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 579500 | Seigniorage | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 580000 | Tax Revenue Collected - Not Otherwise Classified | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 580100 | Tax Revenue Collected - Individual | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 580200 | Tax Revenue Collected - Corporate | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 580300 | Tax Revenue Collected - Unemployment | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 580400 | Tax Revenue Collected - Excise | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 580500 | Tax Revenue Collected - Estate and Gift | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 580600 | Tax Revenue Collected - Customs | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 582000 | Tax Revenue Accrual Adjustment - Not Otherwise Classified | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 582100 | Tax Revenue Accrual Adjustment - Individual | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 582200 | Tax Revenue Accrual Adjustment - Corporate | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |

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Section V

USSGL Crosswalk - Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Fund Type | Reporting Type Code | Recip. Cat. | Addl. Info. |
|----------|-------------|---|-----------|------------|--|---------------------|-------------|-------------|
| 37.2 | 582300 | Tax Revenue Accrual Adjustment - Unemployment | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 582400 | Tax Revenue Accrual Adjustment - Excise | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 582500 | Tax Revenue Accrual Adjustment - Estate and Gift | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 582600 | Tax Revenue Accrual Adjustment - Customs | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 583000 | Contra Revenue for Taxes - Not Otherwise Classified | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 583100 | Contra Revenue for Taxes - Individual | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 583200 | Contra Revenue for Taxes - Corporate | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 583300 | Contra Revenue for Taxes - Unemployment | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 583400 | Contra Revenue for Taxes - Excise | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 583500 | Contra Revenue for Taxes - Estate and Gift | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 583600 | Contra Revenue for Taxes - Customs | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 589000 | Tax Revenue Refunds - Not Otherwise Classified | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 589100 | Tax Revenue Refunds - Individual | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 589200 | Tax Revenue Refunds - Corporate | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 589300 | Tax Revenue Refunds - Unemployment | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 589400 | Tax Revenue Refunds - Excise | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 589500 | Tax Revenue Refunds - Estate and Gift | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 589600 | Tax Revenue Refunds - Customs | E | G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 590000 | Other Revenue | E | F/N/Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | U | | |
| 37.2 | 590900 | Contra Revenue for Other Revenue | E | F/N/Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 591900 | Revenue and Other Financing Sources - Cancellations | E | G | EC/EG/EM/EP/ER/ES/ET/TR/US/UT | U | | |
| 37.2 | 591910 | Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government | E | F | GA | U | | |
| 37.2 | 592100 | Valuation Change in Investments - Exchange Stabilization Fund (ESF) | E | N | ER | U | | |
| 37.2 | 592200 | Valuation Change in Investments for Federal Government Sponsored Enterprise | E | N | UG | U | | |
| 37.2 | 592300 | Valuation Change in Investments - Beneficial Interest in Trust | E | N | UG | U | | |
| 37.2 | 599000 | Collections for Others - Statement of Custodial Activity | E | F/G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | U | | |
| 37.2 | 599100 | Accrued Collections for Others - Statement of Custodial Activity | E | F/G/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 599300 | Offset to Non-Entity Collections - Statement of Changes in Net Position | E | F/G | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 599400 | Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position | E | F/G | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 599700 | Financing Sources Transferred In From Custodial Statement Collections | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 599800 | Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |

SUPPLEMENT

Section V

USSGL Crosswalk - Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Fund Type | Reporting Type Code | Recip. Cat. | Addl. Info. |
|----------|-------------|---|-----------|------------|--|---------------------|-------------|-------------|
| 37.2 | 610000 | Operating Expenses/Program Costs | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 615000 | Expensed Asset | E | | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 619000 | Contra Bad Debt Expense - Incurred for Others | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 619900 | Adjustment to Subsidy Expense | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 631000 | Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 632000 | Interest Expenses on Securities | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 633000 | Other Interest Expenses | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 634000 | Interest Expense Accrued on the Liability for Loan Guarantees | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 640000 | Benefit Expense | E | F/N/Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 650000 | Cost of Goods Sold | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 660000 | Applied Overhead | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 661000 | Cost Capitalization Offset | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 671000 | Depreciation, Amortization, and Depletion | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 672000 | Bad Debt Expense | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 673000 | Imputed Costs | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 679000 | Other Expenses Not Requiring Budgetary Resources | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 679500 | Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees | E | N | DF | U | | |
| 37.2 | 680000 | Future Funded Expenses | E | F/N/Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 685000 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 690000 | Non-Production Costs | E | F/N/Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 711000 | Gains on Disposition of Assets - Other | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 711100 | Gains on Disposition of Investments | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 711200 | Gains on Disposition of Borrowings | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 717100 | Gains on Changes in Long-Term Assumptions - From Experience | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 717200 | Losses on Changes in Long-Term Assumptions - From Experience | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 718000 | Unrealized Gains | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | U | | |
| 37.2 | 719000 | Other Gains | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 719090 | Gains on International Monetary Fund Assets | E | | EG | U | | |
| 37.2 | 721000 | Losses on Disposition of Assets - Other | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 721100 | Losses on Disposition of Investments | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 721200 | Losses on Disposition of Borrowings | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 727100 | Gains on Changes in Long-Term Assumptions | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 727200 | Losses on Changes in Long-Term Assumptions | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |

SUPPLEMENT

Section V

USSGL Crosswalk - Balance Sheet

| Line No. | USSGL Acct. | USSGL Account Title | Begin/End | Fed/NonFed | Fund Type | Reporting Type Code | Recip. Cat. | Addl. Info. |
|-----------|--|---|-----------|------------|--|---------------------|-------------|-------------|
| 37.2 | 728000 | Unrealized Losses | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT | U | | |
| 37.2 | 729000 | Other Losses | E | F/N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 729090 | Losses on International Monetary Fund Assets | E | | EG | U | | |
| 37.2 | 729200 | Other Losses From Impairment of Assets | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 730000 | Extraordinary Items | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 740000 | Prior-Period Adjustments Due to Corrections of Errors | E | N/Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 740100 | Prior-Period Adjustments Due to Changes in Accounting Principles | E | N/Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 740500 | Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year | E | N/Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 750000 | Distribution of Income - Dividend | E | N/Z | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 760000 | Changes in Actuarial Liability | E | N | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 771000 | Trust Fund Warrant Journal Vouchers Issued Net of Adjustments | E | F | GA | U | | |
| 37.2 | 880100 | Offset for Purchases of Assets | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 880200 | Purchases of Property, Plant, and Equipment | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 880300 | Purchases of Inventory and Related Property | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 37.2 | 880400 | Purchases of Assets - Other | E | F | CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT | U | | |
| 38 | Total net position | | | | | | | |
| | This line is calculated. Equals sum of lines 36 and 37. | | | | | | | |
| 39 | Total liabilities and net position | | | | | | | |
| | This line is calculated. Equals sum of lines 34 and 38. | | | | | | | |

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. FASAB recognizes amounts returned to Puerto Rico and the U.S. Virgin Islands as non-federal custodial liabilities as referenced in SFFAS No. 7, paragraph 289.
3. Does not include derivative assets.
4. Related to investments in derivative assets.
5. Includes non-derivative liabilities.
6. Related to derivative liabilities.
7. Exclude General Fund (Trading Partner code 9900) activity in this account.
8. Report only General Fund (Trading Partner code 9900) activity associated with this account. With the implementation of GTAS there is a new Federal/Non-federal attribute domain value of G for the General Fund.