

This crosswalk serves as a guide and is not all inclusive. While it presents the most common scenarios, agencies should use their discretionary and professional judgment for agency specific cases when preparing the reconciliation.

This crosswalk applies only to Funds that have Net Cost of Operations, Net Outlays, or both.

Fiduciary funds (F) should be excluded from the calculation below.

D/G Financing Codes activity should be excluded from the calculation below.

Deposit Fund activity should be excluded from the calculation below.

Expense (loss) items should be subtracted, while all revenue (gain) items should be added.

Cells highlighted gray should have no input data entered according to the USSGL attributes. Only unshaded boxes should contain input data.

Values used in reconciliation should be net of any intraagency transactions, except for transactions that have occurred with FCRA Financing Funds.

9/6/2024

Reconciliation of Net Operating Cost & Net Budgetary Outlays	Beg/End	USSGL Account	Fed Flag	Exchange/Non-exchange	Custodial/Non-Custodial	Financing Account Indicator	(+/-)	Intragovernmental (Fed/NonFed attributes F,G,Z)	Other than Intragovernmental (Fed/NonFed attribute N)	Total FY20XX	Add. Info
Net Operating Cost (Revenue) reported on Statement of Net Cost							(+/-)	\$ -	\$ -	\$ -	2
Components of net operating cost not part of the budgetary outlays											
Property, plant, and equipment depreciation expense	E	671000	N			N	(-)			-	4
Property, plant, and equipment disposals and revaluations	E	Other*	N			N	(+/-)			-	4
	E	711000	N	X		N	(+)			-	7
	E	721000	N	X		N	(-)			-	7
Lessee Lease Amortization	E	671300	N			N	(-)			-	
Gains/Losses on lease cancellations	E	711000	N	X		N	(+)			-	7
	E	721000	N	X		N	(-)			-	7
Gains on changes from lease modifications	E	719000	F/N	X		N	(+)			-	8
Cost of goods sold	E	650000	F/N			N	(-)			-	
Inventory disposals and revaluations	E	Other*	N			N	(+/-)			-	
	E	711000	N	X		N	(+)			-	7
	E	721000	N	X		N	(-)			-	7
Applied overhead/cost capitalization offset	E	660000	N			N	(-)			-	9
	E	661000	N			N	(-)			-	9
Year-end credit reform subsidy accrual reestimates	E	Other*				N	(+)			-	
Adjustments to prior year credit reform reestimates accrual	E	Other*				N	(-)			-	
Loan modification adjustment transfers	E	Other*				N	(+/-)			-	
Unrealized valuation loss/(gain) on investments in GSE's	E	592200	N	X		N	(+/-)			-	6
Valuation adjustments on investments	E	Other*	F/N			N	(+/-)			-	5
Gains/Losses on all other investments	E	711000	N	X		N	(+)			-	7
	E	721000	N	X		N	(-)			-	7
	E	711100	F/N	X		N	(+)			-	5
	E	711200	F	X		N	(+)			-	5
	E	718000	F/N	X		N	(+)			-	5
	E	718100	N	X		N	(+)			-	5
	E	719000	F/N	X		N	(+)			-	5 8
	E	721100	F/N	X	A	N	(-)			-	5
	E	721200	F	X		N	(-)			-	5
	E	728000	F/N	X		N	(-)			-	5
	E	728100	N	X		N	(-)			-	5
	E	729000	F/N	X		N	(-)			-	5
Other gains/losses on all other investments	E	730000	N	X		N	(+/-)			-	5

			Other*	F/N			N	(+/-)			-	5
Increase/(Decrease) in Assets not affecting budgetary outlays:												
	Accounts receivable, net	E-B	131000	F/N		A	N	(+/-)			-	
		E-B	131900	F/N		A	N	(+/-)			-	
		E-B	132000	F/N			N	(+/-)			-	
		E-B	132100	F/N			N	(+/-)			-	
		E-B	132500	N		A	N	(+/-)			-	
		E-B	132900	N		A	N	(+/-)			-	
		E-B	133000	F			N	(+/-)			-	
		E-B	133500	F			N	(+/-)			-	
		E-B	134000	F/N		A	N	(+/-)			-	
		E-B	134300	N		A	N	(+/-)			-	
		E-B	134700	N		A	N	(+/-)			-	
		E-B	134800	N		A	N	(+/-)			-	
		E-B	136000	F/N		A	N	(+/-)			-	
		E-B	136300	N		A	N	(+/-)			-	
		E-B	136700	F/N		A	N	(+/-)			-	
		E-B	136800	N		A	N	(+/-)			-	
		E-B	137000	F/N		A	N	(+/-)			-	
		E-B	137300	N		A	N	(+/-)			-	
		E-B	137400	N		A	N	(+/-)			-	
		E-B	137900	N		A	N	(+/-)			-	
		E-B	137700	F/N		A	N	(+/-)			-	
		E-B	137800	N		A	N	(+/-)			-	
		E-B	139000	F			N	(+/-)			-	
		E-B	192300	F			N	(+/-)			-	
		E-B	192500	F			N	(+/-)			-	
		E-B	198100	F		A	N	(+/-)			-	
	Loans receivable, net (Non-FCRA)	E-B	134100	F/N		A	N	(+/-)			-	
		E-B	134500	N		A	N	(+/-)			-	
		E-B	134900	F		A	N	(+/-)			-	
		E-B	135000	F/N			N	(+/-)			-	
		E-B	135090				N	(+/-)			-	
		E-B	135100	F			N	(+/-)			-	
		E-B	135900	N			N	(+/-)			-	
		E-B	135990				N	(+/-)			-	
		E-B	136100	F/N		A	N	(+/-)			-	
		E-B	136500	N		A	N	(+/-)			-	
		E-B	137100	F/N		A	N	(+/-)			-	
		E-B	137500	N		A	N	(+/-)			-	
		E-B	138000	N			N	(+/-)			-	
		E-B	138100	N			N	(+/-)			-	
		E-B	138500	N			N	(+/-)			-	
		E-B	138900	N			N	(+/-)			-	
		E-B	139900	N			N	(+/-)			-	
		E-B	155100	N			N	(+/-)			-	
		E-B	155900	N			N	(+/-)			-	
		E-B	164200	N			N	(+/-)			-	
		E-B	164300	N			N	(+/-)			-	
		E-B	164400	N			N	(+/-)			-	
		E-B	164500	N			N	(+/-)			-	
		E-B	164600	N			N	(+/-)			-	
		E-B	164700	N			N	(+/-)			-	

	Securities and investments	E-B	134200	F/N		A	N	(+/-)				-	5
		E-B	134600	N		A	N	(+/-)				-	5
		E-B	161200	F/N			N	(+/-)				-	5
		E-B	161300	F/N			N	(+/-)				-	5
		E-B	161320	F/N			N	(+/-)				-	5
		E-B	161800	F/N			N	(+/-)				-	5
		E-B	162000	F/N			N	(+/-)				-	5
		E-B	162100	F/N			N	(+/-)				-	5
		E-B	162200	F/N			N	(+/-)				-	5
		E-B	162300	F/N			N	(+/-)				-	5
		E-B	163000	F			N	(+/-)				-	5
		E-B	163100	F			N	(+/-)				-	5
		E-B	163300	F			N	(+/-)				-	5
		E-B	164300	F			N	(+/-)				-	5
	Investments in government-sponsored enterprises	E-B	165000	N			N	(+/-)				-	
		E-B	165100	N			N	(+/-)				-	
		E-B	165200	N			N	(+/-)				-	
		E-B	165300	N			N	(+/-)				-	
		E-B	211200	N			N	(+/-)				-	
		E-B	292200	N			N	(+/-)				-	
		E-B	592200	N	X		N	(+/-)				-	6
	Investments in special purpose vehicles	E-B	Other*									-	5
	Other assets	E-B	110100	N			N	(+/-)				-	
		E-B	110300	N			N	(+/-)				-	
		E-B	110900	N			N	(+/-)				-	
		E-B	111000	N		A	N	(+/-)				-	
		E-B	112000	N			N	(+/-)				-	
		E-B	112500	N			N	(+/-)				-	
		E-B	113500	N			N	(+/-)				-	
		E-B	114500	N			N	(+/-)				-	
		E-B	119000	N			N	(+/-)				-	
		E-B	119090				N	(+/-)				-	
		E-B	119305				N	(+/-)				-	
		E-B	119306				N	(+/-)				-	
		E-B	119307				N	(+/-)				-	
		E-B	119309				N	(+/-)				-	
		E-B	119333				N	(+/-)				-	
		E-B	119500	N			N	(+/-)				-	
		E-B	120000	N			N	(+/-)				-	
		E-B	134400	N		A	N	(+/-)				-	
		E-B	138400	N		A	N	(+/-)				-	
		E-B	141000	F/N			N	(+/-)				-	
		E-B	153100	N			N	(+/-)				-	
		E-B	153200	N			N	(+/-)				-	
		E-B	198000	F			N	(+/-)				-	
		E-B	199000	F/G/N			N	(+/-)				-	
		E-B	199500	N			N	(+/-)				-	
	(Increase)/Decrease in Liabilities not affecting budgetary outlays:												
	Accounts payable	E-B	211000	F/N		A	N	(+/-)				-	
		E-B	212000	F/N			N	(+/-)				-	

		E-B	213000	F			N	(+/-)		-	
		E-B	214000	F/N			N	(+/-)		-	
		E-B	214100	F/N			N	(+/-)		-	
		E-B	215000	F			N	(+/-)		-	
		E-B	215500	F			N	(+/-)		-	
		E-B	217000	F			N	(+/-)		-	
		E-B	292300	F			N	(+/-)		-	
		E-B	294000	F			N	(+/-)		-	
		E-B	296000	F/N			N	(+/-)		-	
		E-B	299100	F			N	(+/-)		-	
		E-B	299200	F			N	(+/-)		-	
	Loans guarantee liability (Non-FCRA)/Loans Payable	E-B	218000	N			N	(+/-)		-	
		E-B	251000	F			N	(+/-)		-	
		E-B	251100	F			N	(+/-)		-	
		E-B	252000	F			N	(+/-)		-	
		E-B	259000	F			N	(+/-)		-	
	Lessee Lease Liability	E-B	293000				N	(+/-)		-	10
		E-B	293010				N	(+/-)		-	10
	Insurance and guarantee program liabilities	E-B	220000	N			N	(+/-)		-	
		E-B	220500	N			N	(+/-)		-	
		E-B	266000	N			N	(+/-)		-	
	Environmental and disposal liabilities	E-B	299500	N			N	(+/-)		-	
	Benefits due and payable	E-B	216000	N			N	(+/-)		-	
	Federal employee salary, leave, and benefits payable	E-B	221000	N			N	(+/-)		-	
		E-B	221300	N			N	(+/-)		-	
		E-B	221700	N			N	(+/-)		-	
		E-B	222000	N			N	(+/-)		-	
		E-B	229000	N			N	(+/-)		-	
	Pensions, other Post-employment, and veterans benefits payable	E-B	219100	N			N	(+/-)		-	
		E-B	221500	N			N	(+/-)		-	
		E-B	221600	N			N	(+/-)		-	
		E-B	221800	N			N	(+/-)		-	
		E-B	261000	N			N	(+/-)		-	
		E-B	262000	N			N	(+/-)		-	
		E-B	263000	N			N	(+/-)		-	
		E-B	265000	N			N	(+/-)		-	
		E-B	269000	N			N	(+/-)		-	
	Other Liabilities	E-B	201000	F/N			N	(+/-)		-	
		E-B	209010	F			N	(+/-)		-	
		E-B	213000	N			N	(+/-)		-	
		E-B	219000	F/N			N	(+/-)		-	
		E-B	219200	N			N	(+/-)		-	
		E-B	221100	N			N	(+/-)		-	
		E-B	221300	F/Z			N	(+/-)		-	
		E-B	221500	F			N	(+/-)		-	
		E-B	222500	F/Z			N	(+/-)		-	
		E-B	229000	F/Z			N	(+/-)		-	

		E-B	231000	F/N			N	(+/-)			-			
		E-B	232000	F/N			N	(+/-)			-			
		E-B	240000	Z/N			N	(+/-)			-			
		E-B	241000	Z			N	(+/-)			-			
		E-B	259000	F/G/N			N	(+/-)			-			
		E-B	267000	N			N	(+/-)			-			
		E-B	291000	N			N	(+/-)			-			
		E-B	292000	N			N	(+/-)			-			
		E-B	294000	N			N	(+/-)			-			
		E-B	299000	F/G/Z/N			N	(+/-)			-			
		E-B	299010	F			N	(+/-)			-			
		E-B	299100	G			N	(+/-)			-			
		E-B	299110	F			N	(+/-)			-			
Financing Sources:														
	Imputed Cost	E	673000	F			N	(-)			-			
Total Components of net operating cost not part of the budgetary outlays									\$	-	\$	-	\$	-
Components of the budgetary outlays that are not part of net operating cost:														
	Acquisition of capital assets	E	880200	F/N			N	(+)			-	4		
	Applied overhead/cost capitalization offset	E	660000	N			N	(-)			-	9		
		E	661000	N			N	(-)			-	9		
	Acquisition of inventory	E	880300	F/N			N	(+)			-			
	Acquisition of other assets	E	880400	F/N			N	(+)			-			
	Acquisition of investments		Other*	F/N			N	(+)			-	5		
	Investment dividend/interest payments		Other*	F/N			N	(+)			-	5		
	Sale/repayment of investment assets		Other*	F/N			N	(+)			-	5		
	Other investment activity		Other*	F/N			N	(+/-)			-	5		
	Effect of prior year credit reform subsidy re-estimates		Other*	N			N	(+/-)			-			
Financing Sources:														
	Donated Revenue	E	560000	N	T	A/S	N	(-)			-			
	Transfers out (in) without reimbursements	E	572000	F			N	(-)			-			
		E	573000	F/Z			N	(+)			-			
		E	575000	F			N	(-)			-			
		E	575500	F			N	(-)			-			
		E	575600	F			N	(-)			-			
		E	576000	F			N	(+)			-			
		E	576500	F			N	(+)			-			
		E	577500	F			N	(-)			-			
		E	577600	F			N	(+)			-			
Total Components of the budgetary outlays that are not part of net operating cost:									\$	-	\$	-	\$	-
Misc Items														
	Distributed offsetting receipts (SBR 4200)						N				-			
	Recognition of right-to-use lease assets	E		N			N	(+)			-			
	Custodial/Non-exchange revenue	E	531000	F/N	E/T	A/S	N	(-)			-			
		E	531000	F/N	X	S	N	(-)			-			

		E	531100	F/N	T	A/S	N	(-)			-	
		E	531200	F/N	T	A/S	N	(-)			-	
		E	532000	N	T	A/S	N	(-)			-	
		E	532400	N	T	A/S	N	(-)			-	
		E	590000	F/N/Z	E/T	A/S	N	(-)			-	
		E	590900	F/N/Z	E/T	A/S	N	(-)			-	
		E	599000	F/G/N	E/T	S	N	(-)			-	
		E	599100	F/G/N	E/T	S	N	(+)			-	
		E	599700	F	E/T		N	(-)			-	
		E	599800	F	E/T	S	N	(+)			-	
	Non-Entity Activity	E	599300	F/G		A	N	(-)			-	
	Other Temporary Timing Differences	E	740000	N/Z			N	(+/-)			-	
		E	740100	N/Z			N	(+/-)			-	
		E	740500	N/Z			N	(+/-)			-	
	Budget Vs. Proprietary Discount Rate Differences on Leases (Statutory differences between discount rates, payment timing, etc. I.E., Budgetary outlays vs. Proprietary disbursements.)							(+/-)			-	
	Appropriated Receipts for Trust/Special Funds	E	411400				N	(+/-)				
	Total Other Reconciling Items								\$ -	\$ -	\$ -	
	Total Net Outlays (Calculated Total)								\$ -	\$ -	\$ -	1
	Budgetary Agency Outlays, net (SBR 4210)											
	Budgetary Agency Outlays, net										\$ -	3

Additional Information	
Other*	No USSGL Mapping at this time. Agencies will need to use additional information available in their system with sub accounts or external system data elements for further breakdown account activity. For example, Reestimates, Investment Info, etc.
1	Calculated total from SNC and reconciling items
2	Should tie to SNC Net Cost
3	Should tie to Line 4210 on SBR
4	Should tie to capital additions which include corresponding capitalized salaries and overhead. For significant reporting entities, the amounts should tie to the corresponding data point in the change table (see A-136).
5	Should tie to Securities and investments - Additional Other Lines will need to be netted/removed from the Securities and Investments Line total.
6	Should be opposite signs. If included in "Unrealized valuation loss/(gain) on investments in GSE's" then must be removed from the change of "Investments in
7	Agencies should use the appropriate sections based on where the activity derives from for the 711000/721000 USSGLs.
8	Agencies should use the appropriate section based on where the activity derives from for the 719000 USSGL.
9	USSGLs 6600/6610 may be used if an agency is not utilizing the memorandum accounts, if an agency is using the memorandum accounts then there would be a duplication, and therefore should not use 6600/6610. Fiscal Service highly encourages that agencies start utilizing the memorandum accounts by FY 2026.
10	Should only include the principal paydowns, lease cancellations and terminations that reduce this balance should be excluded.