

SUPPLEMENT

Section V

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
	<b>Assets With the Public</b>					
17	214000	Accrued Interest Payable - Not Otherwise Classified	E	F/G	E/U	
	<b>Liabilities With the Public</b>					
32	633000	Other Interest Expenses	E	F/G/N/Z	E	
33	633000	Other Interest Expenses	E	F/G/N/Z	U	

**SUPPLEMENT**  
**Footnotes and Additional Information**

**Section V**

1. Use USSGL proprietary account attribute domain values as provided in USSGL Section IV, page 4.
  
2. Related to Government Account Series securities purchased using deposit funds. The Fed/Nonfed attribute domain value of Z was added to TFM 2-4700 in order to be able to correctly classify any Government Account Series securities reported to this USSGL account. The amounts are reported to a Federal line on the Reclassified Balance Sheet in accordance with Section 4705.20e. On the Balance Sheet this domain value would be reported on a Non-Federal line.
  
3. FASAB recognizes amounts returned to Puerto Rico and the U.S. Virgin Islands as non-federal custodial liabilities as referenced in FASAB SFFAS No. 7, paragraph 289.
  
4. The Fed/Nonfed attribute domain value of Z was added to TFM 2-4700 in order to be able to correctly classify any Government Account Series securities reported to this USSGL account. The amounts are reported to a Federal line on the Reclassified Balance Sheet in accordance with Section 4705.20e. On the Balance Sheet this domain value would be reported on a Non-Federal line.