

SUPPLEMENT

Section VI

USSGL Crosswalk - Reclassified Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
3.5	Interest Receivable - Investments (RC 02)/1						02	
3.5	134000	Interest Receivable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/U		8
3.5	134100	Interest Receivable - Loans	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		8
3.6	Interest Receivable - Loans and Not Otherwise Classified (RC 04)/1						04	
3.6	134000	Interest Receivable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/U		8
3.6	134100	Interest Receivable - Loans	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		8
3.63.7	Loans Receivable (RC 17)/1						17	
3.63.7	135000	Loans Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		8
3.63.7	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		8
3.63.7	136100	Penalties and Fines Receivable - Loans	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		8
3.63.7	137100	Administrative Fees Receivable - Loans	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		8
3.73.8	Transfers Receivable (RC 27)/1						27	
3.73.8	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		8
3.73.8	133500	Expenditure Transfers Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		8
3.83.9	Benefit Program Contributions Receivable (RC 21)/1						21	
3.83.9	132000	Funded Employment Benefit Contributions Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		8
3.83.9	132100	Unfunded FECA Benefit Contributions Receivable	E	F	EG	U		8
3.93.10	Advances to Others and Prepayments (RC 23)/1						23	
3.93.10	141000	Advances and Prepayments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		8
3.103.11	Other Assets (Without Reciprocals) (RC 29)/1						29	
3.103.11	132500	Taxes Receivable	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		

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3.103.11	134200	Interest Receivable - Investments	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT	E/U		
3.103.11	137300	Administrative Fees Receivable - Taxes	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT	E/U		
3.103.11	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT	E/U		2
3.103.11	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT	E/U		2
3.103.11	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT	E/U		2
3.103.11	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT	E/U		2
3.113.12 Asset for Agency's Custodial and Non-Entity Liabilities (RC 46)/1							46	
3.113.12	198000	Asset for Agency's Custodial and Non-Entity Liabilities	E	F	GA	U		
3.123.13 Other Assets (RC 30)/1							30	
3.123.13	192100	Receivable From Appropriations	E	G	CF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/U T	E/U		
3.123.13	199000	Other Assets	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT	E/U		
3.123.13	199000	Other Assets	E	F	GA	E/U		
3.133.14 Total Federal Assets								
This line is calculated. Equals sum of lines 3.1 through 3.123.13.								
4 Total Assets								
This line is calculated. Equals sum of lines 2.10 and 3.133.14.								
6.3 Federal Employee and Veterans Benefits Payable								
7.4 Interest Payable - Debt (RC 02)/1							02	
7.4	214000	Accrued Interest Payable - Not Otherwise Classified	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT	E/U		8
7.4	214100	Accrued Interest Payable - Loans	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/U S/UT	E/U		8

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7.5	Interest Payable - Loans and Not Otherwise Classified (RC 04)/1						04	
7.5	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		8
7.5	214100	Accrued Interest Payable - Loans	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		8
7.57.6	Loans Payable (RC 17)/1						17	
7.57.6	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		
7.57.6	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		
7.57.6	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		
7.57.6	259000	Other Debt	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.67.7	Transfers Payable (RC 27)/1						27	
7.67.7	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		8
7.67.7	215500	Expenditure Transfers Payable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		8
7.77.8	Benefit Program Contributions Payable (RC 21)/1						21	
7.77.8	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		
7.77.8	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		
7.77.8	222500	Unfunded FECA Liability	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.77.8	229000	Other Unfunded Employment Related Liability	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
7.87.9	Advances from Others and Deferred Credits (RC 23)/1						23	
7.87.9	231000	Liability for Advances and Prepayments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		8
7.97.10	Liability to the General Fund for Custodial and Other Non-Entity Assets (RC 46)/1						46	
7.97.10	298000	Custodial Liability	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		

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7.97.10	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			
7.107.11	Other Liabilities (Without Reciprocals) (RC 29)/1						29		
7.11	214000	Accrued Interest Payable - Not Otherwise Classified	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
7.107.11	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			
7.107.11	222500	Unfunded FECA Liability	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
7.107.11	229000	Other Unfunded Employment Related Liability	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
7.107.11	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
7.107.11	241000	Liability for Clearing Accounts	E	Z	CF	E/U			
7.107.11	298000	Custodial Liability	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U			
7.107.11	299000	Other Liabilities Without Related Budgetary Obligations	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U			
7.117.12	Liability for Fund Balance with Treasury (RC 40)/1						40		
7.117.12	201000	Liability for Fund Balance With Treasury	E	F	GA	U			
7.127.13	Other Liabilities (RC 30)/1						30		
7.127.13	259000	Other Debt	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U			
7.127.13	299000	Other Liabilities Without Related Budgetary Obligations	E	F	GA	E/U			
7.127.13	299000	Other Liabilities Without Related Budgetary Obligations	E	G	CF/DF/EC/EG/EM/EP/ER/ES/ET/MR/TR/UG/US/UT	E/U			
7.137.14	Total Federal Liabilities								
	This line is calculated. Equals sum of lines 7.1 through 7.127.13.								
8	Total Liabilities								
	This line is calculated. Equals sum of lines 6.10 and 7.137.14.								

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9.1	633000	Other Interest Expenses	E	F/G/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.2	633000	Other Interest Expenses	E	F/G/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		

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Footnotes and Additional Information

1. For Reciprocal Category (RC) detail information, see TFM Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.
2. Related to Government Account Series securities purchased using deposit funds.
3. FASAB recognizes amounts returned to Puerto Rico and the Virgin Islands as nonFederal custodial liabilities as referenced in SFFAS No. 7, paragraph 289.
4. Does not include derivative assets.
5. Related to investments in derivative assets.
6. Includes non-derivative liabilities.
7. Related to derivative liabilities.
8. Exclude General Fund (Trading Partner code 9900) activity in this account.
9. Report only General Fund (Trading Partner code 9900) activity associated with this account. With the implementation of GTAS (<http://fms.treas.gov/gtas/index.html>), there will be a new Federal/NonFederal attribute domain value "G" for the General Fund.