SUPPLEMENT Section VI

Line	USSGL							
No.		USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
2.1	119305	International Monetary Fund – Letter of Credit	Е	N	EG	U		
2.1	119306	International Monetary Fund – Receivable/Payable Currency Valuation Adjustment	Е	N	EG	U		1
2.1	119307	International Monetary Fund – Dollar Deposits with the IMF	E	IN	Ed	0		
2.1	117507	international Monetary Fund – Bonai Beposits with the IMI	Е	N	EG	U		1
2.1	119309	International Monetary Fund – Currency Holdings	Е	N	EG	U		
2.1	119333	International Monetary Fund – Reserve Position	Е	N	EG	U		
2.4	Inactive fo	r FY 15					•	
2.4								
	·•						•	
2.5 2.4	Inventorie	s and Related Property, Net						
2.5 2.4	151100	Operating Materials and Supplies Held for Use	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5 2.4	151200	Operating Materials and Supplies Held in Reserve for Future Use						
			Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5 2.4	151300	Operating Materials and Supplies - Excess, Obsolete, and				77.77		1
2.5 2.4	151400	Unserviceable Operating Materials and Supplies Held for Repair	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5 2.4	151900	Operating Materials and Supplies - Allowance	E E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U E/U		
2.5 2.4	152100	Inventory Purchased for Resale			CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5 2.4	152200	Inventory Fulchased for Resaie Inventory Held in Reserve for Future Sale	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT			
2.5 2.4 2.5 2.4	152300	Inventory Held for Repair	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		——
2.5 2.4 2.5 2.4	152400	Inventory - Excess, Obsolete, and Unserviceable	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5 2.4 2.5 2.4		Inventory - Excess, Obsolete, and Unserviceable Inventory - Raw Materials	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		——
2.5 2.4 2.5 2.4	152500 152600	Inventory - Work-in-Process	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5 2.4 2.5 2.4	152700	Inventory - Finished Goods	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		——
		Inventory - Finished Goods Inventory - Allowance	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.52.4 2.52.4	152900	Forfeited Property Held for Sale	E	.,	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
	154100		E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.52.4	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		
2.52.4	154900	Forfeited Property - Allowance	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5 2.4	156100	Commodities Held Under Price Support and Stabilization Support Programs	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		1
2.5 2.4	156900	Commodities - Allowance	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5 2.4	157100	Stockpile Materials Held in Reserve	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5 2.4	157200	Stockpile Materials Held for Sale	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5 2.4	159100	Other Related Property	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.5 2.4	159900	Other Related Property - Allowance	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
			Ľ	11	CI, DI, DG, DG, DINE DI, DINE DI, GIV IN UG/UG/UI	L/O	<u> </u>	
2.6 2.5	Property	Plant, and Equipment, Net						
2.6 2.5		Land and Land Rights	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.6 2.5		Improvements to Land	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.6 2.5	171900	Accumulated Depreciation on Improvements to Land	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.6 2.5		Construction-in-Progress	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
	1]	C., E., EC, EG, EMPET, EMPED, ET/OPA TIMO G/OS/OT	1,0	I	1 I

SUPPLEMENT Section VI

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
2.6 2.5	173000	Buildings, Improvements, and Renovations	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.6 2.5	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		
2.6 2.5	174000	Other Structures and Facilities	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.6 2.5	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		
2.6 2.5	175000	Equipment	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.6 2.5	175900	Accumulated Depreciation on Equipment	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.6 2.5	181000	Assets Under Capital Lease	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.6 2.5	181900	Accumulated Depreciation on Assets Under Capital Lease	Е		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.6 2.5	182000	Leasehold Improvements	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.6 2.5	182900	Accumulated Amortization on Leasehold Improvements	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.6 2.5	183000	Internal-Use Software	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.6 2.5	183200	Internal-Use Software in Development	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U	1	
2.6 2.5	183900	Accumulated Amortization on Internal-Use Software	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.6 2.5	184000	Other Natural Resources	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.6 2.5	184900	Allowance for Depletion	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.6 2.5	189000	Other General Property, Plant, and Equipment	E		CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.6 2.5	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		
2.7 2.6		Equity Securities	1	1			1	
2.7 2.6	134200	Interest Receivable - Investments	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.7 2.6	134600	Allowance for Loss on Interest Receivable - Investments	Е	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.7 2.6	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		
2.7 2.6	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		
2.7 2.6	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		
2.7 2.6	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		
2.7 2.6	161800	Market Adjustment - Investments	E	E/N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.7 2.6	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		3-4
2.7 2.6	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		3-4
2.7 2.6	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		3-4
2.7 2.6	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		3-4
2.7 2.6	167000	Foreign Investments	Е	N	EP	Е		
2.7 2.6	167100	Discount on Foreign Investments	Е	N	EP	Е		
2.7 2.6	167200	Premium on Foreign Investments	Е	N	EP	E		

SUPPLEMENT Section VI

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
2.72.6	167900	Foreign Exchange Rate Revalue Adjustments - Investments	E E	N N	EP	E	кесір. Сат.	Addi. IIIo.
2.7 2.6	169000	Other Investments	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		3-4
			L	1,	CI/DI/EC/EG/EN/EI/EI/EI/EJ/EI/GIVIN/OG/GG/CI	LI O	<u>.</u>	
2.8 2.7	Investmer only)	nts in GSEs government-sponsored enterprises (for use by Treasury						
2.8 2.7	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		
2.8 2.7	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		
2.8 2.7	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		
2.8 2.7	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		
				<u>-</u>			· · · · · · · · · · · · · · · · · · ·	_
2.9 2.8	Other Ass							
2.9 2.8	141000	Advances and Prepayments	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
2.9 2.8	199000	Other Assets	E	N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		45
2.9 2.8	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		
2.10 2.9	Total Non	n-Federal Assets						
2.2	131000	s calculated. Equals sum of line 2.1 through 2.92.8. Accounts Receivable		1	T .			
3.3			Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		7 8
3.3	131900	Allowance for Loss on Accounts Receivable	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7 8
3.3	136000	Penalties and Fines Receivable - Not Otherwise Classified	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7 8
3.3	137000	Administrative Fees Receivable - Not Otherwise Classified	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7 8
3.3	199000	Other Assets	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/U		7 8
3.5	134200	Interest Receivable - Investments	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		78
3.6	Interest R	eccivable - Loans and Not Otherwise Classified (RC 04)/1					04	
3.6	134000	Interest Receivable - Not Otherwise Classified	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/TR/UG/US/UT	E/U		7 8
3.6	134100	Interest Receivable - Loans	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		78
3.7		ceivable (RC 17)/1					17	
3.7	135000	Loans Receivable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		7 8
3.7	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		7 8
3.7	136100	Penalties and Fines Receivable - Loans	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7 8
3.7	137100	Administrative Fees Receivable - Loans	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U]	7 8

SUPPLEMENT Section VI

No.	Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
Secretarian	NO.	Acci.	USSGL Account True	Degin/End	r-cu/nonr-cu	runu Type	Reporting Type Code	Recip. Cat.	Addi. Into.
13.00	3.8	Transfers	Receivable (RC 27)/1					27	
Sample Program Contribution Receivable E F CFDFECGGAMEPERISETGATRUGUSUT EU 78	3.8			Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7 8
Secretar	3.8	133500	Expenditure Transfers Receivable		F	<u> </u>			
13200				I.	l .			I.	
132100 102100 Infinided FECA Renefit Contributions Receivable E F E E E E E E E E	3.9	Benefit Pr	rogram Contributions Receivable (RC 21)/1					21	
Advance to Others and Prepayments (RC 23y1 58 5 CFDFECEGEMEPERESETGATRUGUSUT EU 78	3.9	132000	Funded Employment Benefit Contributions Receivable	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7 8
14100 Advances and Prepayments	3.9	132100	Unfunded FECA Benefit Contributions Receivable	Е	F	EG	U		7 8
14100 Advances and Prepayments				•	•			•	
Other Assets (Without Reciprocals) (RC 29/1 29 20 20 20 20 20 20 20	3.10	Advances	to Others and Prepayments (RC 23)/1					23	
3.11 3.2500 Taxes Receivable E	3.10	141000	Advances and Prepayments	Е	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7 8
3.11 3.2500 Taxes Receivable E									
14-12 14-1	3.11	Other Ass						29	
137300 Administrative Fees Receivable - Taxes	3.11	132500	Taxes Receivable	Е	G/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
161000 Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service E Z CEDFECEGEMEPERESETGATR-UGUSUT EU 2 2 2 2 2 2 2 2 2	3.11	134200	Interest Receivable - Investments-	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
Second Service Figure Fi	3.11	137300		Е	G/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		
161109 Discount-on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service E Z CFDFECEGEMEPER-ESETGATRUGUSUT EU 2 2 2 2 2 2 2 2 2	3.11	161000							
Second Service Figure Fi	2.11	4.44.00		E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		2
161309 Pemium on U.S. Treasury Securities Issued by the Bureau of the	3.11	161100		Б	7		TC/III		2
Fiscal-Service Fisc	3 11	161200		£	£	CF/DF/EC/EG/EM/EF/EK/E3/E1/G/V1K/UG/U3/U1	E/U		±
Session Sess	5.11	101200		E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		2
Total Assert	3.11	161300	Amortization of Discount and Premium on U.S. Treasury Securities-						
This line is calculated. Equals sum of lines 2.192.9 and 3.14. This line is calculated. Equals sum of lines 2.192.9 and 3.14. Other Debt E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 23 Custodial Liability E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E/U 78 Castroic 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 78 Castroic 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 78 Castroic 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 78 Castroic 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 78 Castroic 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 78 Castroic 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 78 Castroic 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 78 Castroic 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 78 CF/DF/EC/EG/EM/EP/E			Issued by the Bureau of the Fiscal Service	E	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		2
6.9 25900 Other Debt E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 56/67 6.9 29800 Custodial Liability E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E/U 23 7.3 25300 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 78 7.3 25310 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 78 7.3 25320 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 78 7.3 25330 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 78 7.3 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 78 7.3 25400 Participation 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 78 7.3 25400 Participation Certificates E F CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 78 7.4 214200 Accrued Interest Payable - Debt E F CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 78	4	Total Asse	ets	_					
6.9 25900 Other Debt E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 56/67 6.9 29800 Custodial Liability E N CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT E/U 23 7.3 25300 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 78 7.3 25310 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 78 7.3 25320 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 78 7.3 25330 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 78 7.3 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 78 7.3 25400 Participation 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 78 7.3 25400 Participation Certificates E F CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 78 7.4 214200 Accrued Interest Payable - Debt E F CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT E/U 78									
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		214200	-						
	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		78

SUPPLEMENT Section VI

Line	USSGL							
No.	Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Fund Type	Reporting Type Code	Recip. Cat.	Addl. Info.
7.7	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		78
7.7	215500	Expenditure Transfers Payable	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7 8
7.9	231000	Liability for Advances and Prepayments	E	F	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E/U		7 8
7.11	298500	Liability for Non-Entity Assets Not Reported on the Statement of						
		Custodial Activity	Е	Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E/U		
9.1	532000	Penalties and Fines Revenue	E	F/G/ N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	532400	Contra Revenue for Penalties and Fines	E	F/G /N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	573000	Financing Sources Transferred Out Without Reimbursement	E	F/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		
9.1	590000	Other Revenue	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/MR/TR/UG/US/UT	E		23
9.1	590900	Contra Revenue for Other Revenue	E	F/N/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	Е		23
9.1	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	E		
9.1	633800	Remuneration Interest	E	F/N	EP	E		
9.2	532000	Penalties and Fines Revenue	E	F/G/ N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	532400	Contra Revenue for Penalties and Fines	E	F/G /N	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	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		
9.2	579001	Other Non-Budgetary Finacing Sources for Debt Accruals/Amortization	E	G	EG	U		
9.2	579010	Other General Fund Financing Sources	Е	F/Z	GA	U		
9.2	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		
9.2	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	G/Z	CF/DF/EC/EG/EM/EP/ER/ES/ET/GA/TR/UG/US/UT	U		

SUPPLEMENT Section VI

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.
- 23. FASAB recognizes amounts returned to Puerto Rico and the Virgin Islands as nonFederal custodial liabilities as referenced in SFFAS No. 7, paragraph 289.
- 3-4. Does not include derivative assets.
- 45. Related to investments in derivative assets.
- 56. Includes non-derivative liabilities.
- 67. Related to derivative liabilities.
- 78. Exclude General Fund (Trading Partner code 9900) activity in this account.
- 89. Report only General Fund (Trading Partner code 9900) activity associated with this account. With the implementation of GTAS there will be a new Federal/NonFederal attribute domain value "G" for the General Fund.

Bulletin No. 2016-05 IRC Handout 4/21/16