

USSGL Crosswalk - Reclassified Statement Of Operations and Changes in Net Position

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Exch/Nonexch	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
1		<b>Net position, beginning of period</b>						
2.2		<b>Corrections of errors - non-federal</b>						
2.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N			E/U	10
3		<b>Federal prior-period adjustments</b>						
3.2		<b>Corrections of errors - federal (RC 29)</b>						
3.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	Z			E/U	10
3.4		<b>Prior period adjustment to unexpended appropriations - federal (RC 31)</b>						
3.4	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G			E/U	10
3.5		<b>Prior period adjustment to expended appropriations - federal (RC 32)</b>						
3.5	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G			E/U	10
4		<b>Net position, beginning of period - adjusted</b>						
<b>FOOTNOTES AND ADDITIONAL INFORMATION:</b>								
1	For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government, Appendix 3.							
2	As defined in TFM, Volume I, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government.							
3	Seigniorage is defined as "Other Financing Sources" (see SFFAS No. 7, paragraph 305) and has a non-Federal attribute. A new line to accommodate seigniorage with an "N" attribute was not added to the "Other Financing Sources" line since seigniorage does not meet the Financial Report's materiality threshold. As a result, seigniorage was added to the "Other Taxes and Receipts" line instead.							
4	Exclude General Fund of the U.S. Government activity in this account.							
5	Budgetary portion only.							
6	Non budgetary portion only.							
7	This line now includes amounts previously captured in lines 7.10 and 7.11. If a new RC is established then the data can be segregated.							
8	This line now includes amounts previously captured in lines 8.4 and 8.5. If a new RC is established then the data can be segregated.							
9	When comparative financial statements are presented, the error is material and financial statements are restated the correction will be to the previous year financial statement lines. The impact to the current year will be presented in the beginning balances. Guidance is provided in the Prior Period Adjustment scenario on the following page: <a href="https://www.fiscal.treasury.gov/files/ussgl/approved_scenarios/ppa-due-to-correction-of-errors.pdf">https://www.fiscal.treasury.gov/files/ussgl/approved_scenarios/ppa-due-to-correction-of-errors.pdf</a>							