Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Reporting Type Code	Addl. Info.
1101	Assets (N		Line	110111 04	13pc couc	111101
		vernmental				
1	Fund Ba 101000	lance with Treasury (Note 3) (RC 40) Fund Balance With Treasury	Е	G	E/U	
1	109000	Fund Balance With Treasury While Awaiting a Warrant	E	G	E/U	
2		ents[, net] (Note 5)				1
<b>2.1</b> 2.1	Federal	Investments (Note 5) (RC 01) Investments in U.S. Treasury Securities Issued by the	Е	F	E/U	
2.1	101000	Bureau of the Fiscal Service	L	r	L/O	
2.1	161100	Discount on U.S. Treasury Securities Issued by the	Е	F	E/U	
		Bureau of the Fiscal Service				
2.1	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	Е	F	E/U	
2.1	161300	Amortization of Discount and Premium on U.S.	Е	F	E/U	
2	101500	Treasury Securities Issued by the Bureau of the Fiscal		•	2,0	
		Service				
2.1	161800	Market Adjustment - Investments	E	F	E/U	
2.1	162000	Investments in Securities Other Than the Bureau of the	Е	F	E/U	
2.1	162100	Fiscal Service Securities  Discount on Securities Other Than the Bureau of the	Е	F	E/U	
2.1	102100	Fiscal Service Securities	L	1	L/O	
2.1	162200	Premium on Securities Other Than the Bureau of the	Е	F	E/U	
		Fiscal Service Securities				
2.1	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	Е	F	E/U	
2.1	163000	Investments in U.S. Treasury Zero Coupon Bonds	Е	F	E/U	
2.1	105000	Issued by the Bureau of the Fiscal Service	L	1	E/ C	
2.1	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued	Е	F	E/U	
	1.52200	by the Bureau of the Fiscal Service	_	-		
2.1	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal	Е	F	E/U	
		Service				
2.1	164300	Allowance for Subsidy - Preferred Stock Accounted for	Е	F	E/U	
		Under the Provisions of the Federal Credit Reform Act				
2.1	169000	Other Investments	Е	F	E/U	
2.2		receivable - investments (Note 5) (RC 02)				
2.2	134200	Interest Receivable - Investments	Е	F	E/U	7
3	Account	s receivable[, net] (Note 6)				
3.1	Asset for	agency's custodial and non-entity liabilities - other tha	n the G	eneral		
		the U.S. Government (RC 10)				
3.1	198100	Receivable from Custodian or Non-Entity Assets	Е	F	E/U	
		Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government				
3.2		s receivable, capital transfers (RC 12)	Г	г	T: /T.1	
3.2	192300 192500	Contingent Receivable for Capital Transfers  Capital Transfers Receivable	E E	F F	E/U E/U	
		*	ь		Lio	
3.3	132000	brogram contributions receivable (RC 21) Funded Employment Benefit Contributions Receivable	Е	F	E/II	7
3.3	132100	Unfunded FECA Benefit Contributions Receivable	E	F	E/U U	7
		1		•		,
<b>3.4</b> 3.4	131000	s receivable, net (RC 22) Accounts Receivable	Е	F	E/U	7
3.4	131900	Allowance for Loss on Accounts Receivable	E	F	E/U	7
3.4	136000	Penalties and Fines Receivable - Not Otherwise	Е	F	E/U	7
		Classified				
3.4	136700	Allowance for Loss on Penalties and Fines Receivable -	Е	F	E/U	7
3.4	137000	Not Otherwise Classified  Administrative Fees Receivable - Not Otherwise	Е	F	E/U	7
5.4	15/000	Classified	_ E	1	E/ U	,
3.4	137700	Allowance for Loss on Administrative Fees Receivable -	Е	F	E/U	7
1		Not Otherwise Classified				

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Reporting Type Code	Addl. Info.
3.4	199000	Other Assets	Е	F	E/U	7
3.5	Transfer	rs receivable (RC 27)			]	
3.5	133000	Receivable for Transfers of Currently Invested Balances	Е	F	E/U	7
3.5	133500	Expenditure Transfers Receivable	Е	F	E/U	7
3.5	139000	Appropriated Dedicated Collections Receivable	Е	F	E/U	
4	Loans re	eceivable, net				
					] ]	
<b>4.1</b>	134000	receivable - loans and not otherwise classified (RC 04) Interest Receivable - Not Otherwise Classified	Е	F	E/U	7
4.1	134100	Interest Receivable - Not Otherwise Classified  Interest Receivable - Loans	E	F	E/U	7
				1	1	
<b>4.2</b>	135000	ceivable (RC 17)  Loans Receivable	Е	F	E/U	7
4.2	135100	Capitalized Loan Interest Receivable - Non-Credit	E	F	E/U	7
7.2	133100	Reform	L	1	L/O	,
4.2	136100	Penalties and Fines Receivable - Loans	Е	F	E/U	7
4.2	137100	Administrative Fees Receivable - Loans	Е	F	E/U	7
5	Advance	es and prepayments (RC 23)			]	
5	141000	Advances and Prepayments	Е	F	E/U	7
	041 4				1	
6		ssets (Note 12)			]	
6.1		sets (RC 30)				ı
6.1	192100	Receivable From Appropriations	Е	G	E/U	
6.1	199000 199010	Other Assets Congrel Fund of the U.S. Covernment	E E	G F	E/U U	
6.1	199010	Other Assets - General Fund of the U.S. Government	Е	Г	U	
6.2		agency's custodial and non-entity liabilities (RC 46)	ı			
6.2 6.2	198000 Total In	Asset for Agency's Custodial and non-entity liabilities (RC 46) Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental is calculated. Equals sum of line 1 through 6	Е	F	U	
6.2	Total Int	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government tra-governmental	Е	F	U	
7 8	Total Int This line Other th	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental is calculated. Equals sum of line 1 through 6  tan intra-governmental/With the public d other monetary assets (Note 4)				
6.2 7 8 8	Total Int This line Other th  Cash and	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental  is calculated. Equals sum of line 1 through 6  an intra-governmental/With the public  d other monetary assets (Note 4)  General Fund of the U.S. Government's Operating Cash	E	N	U	
6.2 7 8 8 8	Total International Total International This line  Other the Cash and 110100 110300	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental  is calculated. Equals sum of line 1 through 6  tan intra-governmental/With the public  d other monetary assets (Note 4)  General Fund of the U.S. Government's Operating Cash Restricted Operating Cash	E E	N N	U U	
6.2 7 8 8 8 8	Total Int This line Other th  Cash and 110100 110300 110900	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental  is calculated. Equals sum of line 1 through 6  tan intra-governmental/With the public  d other monetary assets (Note 4)  General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding	E	N N N	U U U	
6.2 7 8 8 8	Total International Total International This line  Other the Cash and 110100 110300	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental  is calculated. Equals sum of line 1 through 6  tan intra-governmental/With the public  d other monetary assets (Note 4)  General Fund of the U.S. Government's Operating Cash Restricted Operating Cash	E E E	N N	U U	
6.2 7 8 8 8 8 8	Total Int This line Other th Cash and 110100 110300 111000	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental  is calculated. Equals sum of line 1 through 6  tan intra-governmental/With the public  d other monetary assets (Note 4)  General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections	E E E	N N N	U U U U E/U	
6.2 7 8 8 8 8 8 8 8	Total In: This line Other th  Cash and 110100 110300 111000 112000 112500 113000	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental  is calculated. Equals sum of line 1 through 6  tan intra-governmental/With the public  d other monetary assets (Note 4)  General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary	E E E E E E	N N N N N	U U U E/U E/U E/U	
6.2 7 8 8 8 8 8 8 8 8	Total Int This line  Other th  Cash and 110100  110300  111000  112000  112500  113000  113500	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental  is calculated. Equals sum of line 1 through 6  tan intra-governmental/With the public  d other monetary assets (Note 4)  General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary	E E E E E E E E E E E E E E E E E E E	N N N N N	U U U E/U E/U E/U E/U E/U	
6.2 7 8 8 8 8 8 8 8	Total In: This line  Other th  Cash and 110100  110300  111000  112000  112500  113500  113510	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental  is calculated. Equals sum of line 1 through 6  an intra-governmental/With the public  d other monetary assets (Note 4)  General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary	E E E E E E	N N N N N	U U U E/U E/U E/U E/U E/U	
6.2 7 8 8 8 8 8 8 8 8	Total Int This line  Other th  Cash and 110100  110300  111000  112000  112500  113000  113500	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental  is calculated. Equals sum of line 1 through 6  tan intra-governmental/With the public  d other monetary assets (Note 4)  General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-	E E E E E E E E E E E E E E E E E E E	N N N N N	U U U E/U E/U E/U E/U E/U	
6.2 7 8 8 8 8 8 8 8 8 8	Total In: This line Other th  Cash and 110100 110300 1110900 112000 112500 113500 113510 114500 119000	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental  is calculated. Equals sum of line 1 through 6  tan intra-governmental/With the public  d other monetary assets (Note 4)  General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash	E E E E E E E	N N N N N N	U U U E/U E/U E/U E/U E/U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8	Total In: This line Other th  Cash and 110100 110300 1110900 112000 112500 113500 113510 114500 119000 119000 119000	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental  is calculated. Equals sum of line 1 through 6  an intra-governmental/With the public  d other monetary assets (Note 4)  General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Funds Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund	E E E E E E E E E E E E E E E E E E E	N N N N N N N	U U U E/U E/U E/U E/U U U U E/U U U U U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8 8 8	Total International Total International Inte	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental  is calculated. Equals sum of line 1 through 6  an intra-governmental/With the public  d other monetary assets (Note 4)  General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund International Monetary Fund - Letter of Credit	E E E E E E E E E E E E E E E E E E E	N N N N N N N	U U U E/U E/U E/U E/U U U U U U U U U U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8	Total In: This line Other th  Cash and 110100 110300 1110900 112000 112500 113500 113510 114500 119000 119000 119000	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental  is calculated. Equals sum of line 1 through 6  an intra-governmental/With the public  d other monetary assets (Note 4)  General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Funds Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund	E E E E E E E E E E E E E E E E E E E	N N N N N N N	U U U E/U E/U E/U E/U U U U E/U U U U U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8 8 8	Total International Total International Inte	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental  is calculated. Equals sum of line 1 through 6  an intra-governmental/With the public  d other monetary assets (Note 4)  General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund International Monetary Fund - Letter of Credit International Monetary Fund - Receivable/Payable	E E E E E E E E E E E E E E E E E E E	N N N N N N N	U U U E/U E/U E/U E/U U U U U U U U U U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8 8 8	Total Int This line  Other th  Cash an 110100 110300 1110900 1112000 112500 113500 113510 114500 119000 119000 119000 119000 119000 119000 119305	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental  is calculated. Equals sum of line 1 through 6  tan intra-governmental/With the public  d other monetary assets (Note 4)  General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund International Monetary Fund - Letter of Credit International Monetary Fund - Receivable/Payable Currency Valuation Adjustment International Monetary Fund - Dollar Deposits With the	E E E E E E E E E E E E E E E E E E E	N N N N N N N N N N N N N N N N N N N	U U U E/U E/U E/U E/U U U U U U U U U U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8 8 8	Total Int This line  Other th  Cash an  110100  110300  110900  112000  113500  113510  114500  119305  119306  119307  119309  119333	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental  is calculated. Equals sum of line 1 through 6  tan intra-governmental/With the public  d other monetary assets (Note 4)  General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund International Monetary Fund - Letter of Credit International Monetary Fund - Receivable/Payable Currency Valuation Adjustment International Monetary Fund - Dollar Deposits With the IMF International Monetary Fund - Reserve Position	E E E E E E E E E E E E E E E E E E E	N N N N N N N N N N N N N N N N N N N	U U U E/U E/U E/U E/U U U U U U U U U U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8 8 8	Total Int This line  Other th  Cash an  110100  110300  110900  112000  113500  113510  114500  119305  119306  119307	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental  is calculated. Equals sum of line 1 through 6  tan intra-governmental/With the public  d other monetary assets (Note 4)  General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund International Monetary Fund - Letter of Credit International Monetary Fund - Receivable/Payable Currency Valuation Adjustment International Monetary Fund - Dollar Deposits With the IMF International Monetary Fund - Reserve Position Exchange Stabilization Fund (ESF) Assets - Holdings of	E E E E E E E E E E E E E E E E E E E	N N N N N N N N N N N N N N N N N N N	U U U U E/U E/U E/U E/U U U U U U U U U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8 8 8	Total Int This line  Other th  Cash an  110100  110300  110900  112000  113500  113500  113510  114500  119001  119305  119306  119307  119309  119333  119400	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental  is calculated. Equals sum of line 1 through 6  tan intra-governmental/With the public  d other monetary assets (Note 4)  General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund International Monetary Fund - Letter of Credit International Monetary Fund - Receivable/Payable Currency Valuation Adjustment International Monetary Fund - Dollar Deposits With the IMF International Monetary Fund - Currency Holdings International Monetary Fund - Reserve Position Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)	E E E E E E E E E E E E E E E E E E E	N N N N N N N N N N N N N N N N N N N	U U U U E/U E/U E/U E/U E/U U U U U U U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8 8 8	Total Int This line  Other th  Cash an  110100  110300  110900  112000  113500  113500  113510  114500  119000  119001  119305  119306  119307  119309  119333  119400  119500	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental  is calculated. Equals sum of line 1 through 6  tan intra-governmental/With the public  d other monetary assets (Note 4)  General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund International Monetary Fund - Letter of Credit International Monetary Fund - Receivable/Payable Currency Valuation Adjustment International Monetary Fund - Currency Holdings International Monetary Fund - Reserve Position Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR) Other Monetary Assets	E E E E E E E E E E E E E E E E E E E	N N N N N N N N N N N N N N N N N N N	U U U U E/U E/U E/U E/U U U U U U U U U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8 8 8	Total Int This line  Other th  Cash and 110100 110300 110900 111000 112500 113500 113500 113510 114500 119901 119305 119306 119307 119307 119309 119333 119400 119500 120000	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental  is calculated. Equals sum of line 1 through 6  tan intra-governmental/With the public  d other monetary assets (Note 4)  General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund International Monetary Fund - Letter of Credit International Monetary Fund - Receivable/Payable Currency Valuation Adjustment International Monetary Fund - Dollar Deposits With the IMF International Monetary Fund - Currency Holdings International Monetary Fund - Reserve Position Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR) Other Monetary Assets Foreign Currency	E E E E E E E E E E E E E E E E E E E	N N N N N N N N N N N N N N N N N N N	U U U U E/U E/U E/U E/U E/U U U U U U U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8 8 8	Total Int This line  Other th  Cash and 110100 110300 110900 111000 112500 113500 113510 114500 119901 119305 119306 119307 119307 119309 119333 119400 119500 120000 120500	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental  is calculated. Equals sum of line 1 through 6  tan intra-governmental/With the public  d other monetary assets (Note 4)  General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund International Monetary Fund - Letter of Credit International Monetary Fund - Receivable/Payable Currency Valuation Adjustment International Monetary Fund - Dollar Deposits With the IMF International Monetary Fund - Currency Holdings International Monetary Fund - Reserve Position Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR) Other Monetary Assets Foreign Currency Foreign Currency Denominated Equivalent Assets	E E E E E E E E E E E E E E E E E E E	N N N N N N N N N N N N N N N N N N N	U U U U E/U E/U U U U U U U U U U U U U	
6.2 7 8 8 8 8 8 8 8 8 8 8 8 8 8	Total Int This line  Other th  Cash and 110100 110300 110900 111000 112500 113500 113500 113510 114500 119901 119305 119306 119307 119307 119309 119333 119400 119500 120000	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government  tra-governmental  is calculated. Equals sum of line 1 through 6  tan intra-governmental/With the public  d other monetary assets (Note 4)  General Fund of the U.S. Government's Operating Cash Restricted Operating Cash Checks Outstanding Undeposited Collections Imprest Funds U.S. Debit Card Funds Funds Held Outside of Treasury - Budgetary Funds Held Outside of Treasury - Non-Budgetary Restricted Cash Held Outside of Treasury - Non-Budgetary Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account Other Cash Other Cash - International Monetary Fund International Monetary Fund - Letter of Credit International Monetary Fund - Receivable/Payable Currency Valuation Adjustment International Monetary Fund - Dollar Deposits With the IMF International Monetary Fund - Currency Holdings International Monetary Fund - Reserve Position Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR) Other Monetary Assets Foreign Currency	E E E E E E E E E E E E E E E E E E E	N N N N N N N N N N N N N N N N N N N	U U U U E/U E/U E/U E/U E/U U U U U U U	

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Reporting Type Code	Addl. Info.
8	134400	Interest Receivable on Special Drawing Rights (SDR)	Е	N	Е	
8	138400	Interest Receivable - Foreign Currency Denominated Assets	Е	N	Е	
8	153100	Seized Monetary Instruments	Е	N	E/U	
8	153200	Seized Cash Deposited	E	N	E/U	
9	Account	s receivable[, net] (Notes 6 and 7)				
9	131000	Accounts Receivable	Е	N	E/U	
9	131900	Allowance for Loss on Accounts Receivable	Е	N	E/U	
9	132000	Funded Employment Benefit Contributions Receivable	Е	N	E/U	
9	132100	Unfunded FECA Benefit Contributions Receivable	Е	N	U	
9	132500	Taxes Receivable	Е	N	E/U	
9	132900	Allowance for Loss on Taxes Receivable	Е	N	E/U	
9	134000	Interest Receivable - Not Otherwise Classified	E	N	E/U	
9	134300 134700	Interest Receivable - Taxes  Allowance for Loss on Interest Receivable - Not	E E	N N	E/U E/U	
9	134800	Otherwise Classified Allowance for Loss on Interest Receivable - Taxes	E	N	E/II	
9	134800	Penalties and Fines Receivable - Not Otherwise Classified	E E	N N	E/U E/U	
9	136300	Penalties and Fines Receivable - Taxes	Е	N	E/U	
9	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	N	E/U	
9	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	Е	N	E/U	
9	137000	Administrative Fees Receivable - Not Otherwise Classified	Е	N	E/U	
9	137300	Administrative Fees Receivable - Taxes	E	N	E/U	
9	137400	Criminal Restitution Receivable	Е	N	E/U	
9	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	Е	N	E/U	
9	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	Е	N	E/U	
9	137900	Allowance for Loss on Criminal Restitution Receivable	Е	N	E/U	
10		ceivable, net (Note 8)	Г	N.T.	T: /T I	
10	134100 134500	Interest Receivable - Loans Allowance for Loss on Interest Receivable - Loans	E E	N N	E/U E/U	
10	135000	Loans Receivable	E	N	E/U	
10	135090	Loans Receivable - International Monetary Fund	E	11	U	
10	135900	Allowance for Loss on Loans Receivable	E	N	E/U	
10	135990	Allowance for Loss on Loans Receivable - International Monetary Fund	Е		U	
10	136100	Penalties and Fines Receivable - Loans	Е	N	E/U	
10	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	Е	N	E/U	
10	137100	Administrative Fees Receivable - Loans	Е	N	E/U	
10	137500	Allowance for Loss on Administrative Fees Receivable - Loans	Е	N	E/U	
10	138000	Loans Receivable - Troubled Assets Relief Program	Е	N	E/U	
10	138100	Interest Receivable - Loans - Troubled Assets Relief Program	Е	N	E/U	
10	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	Е	N	E/U	
10	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	Е	N	E/U	
10	139900	Allowance for Subsidy	Е	N	E/U	
10	155100	Foreclosed Property Allowance	E	N	E/U	
10	155900 164200	Foreclosed Property - Allowance Preferred Stock Accounted for Under the Provisions of	E E	N N	E/U	
		the Federal Credit Reform Act			E/U	
10	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Е	N	E/U	
10	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Е	N	E/U	

	USSGL		Begin/	Fed/	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	NonFed	Type Code	Info.
10	164500	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	Е	N	E/U	
10	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act	Е	N	E/U	
10	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	Е	N	E/U	
11		y and related property, net (Note 9)	ı			ı
11	151100	Operating Materials and Supplies Held for Use	Е		E/U	
11	151200	Operating Materials and Supplies Held in Reserve for Future Use	Е		E/U	
11	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	Е		E/U	
11	151400	Operating Materials and Supplies Held for Repair	Е		E/U	
11	151600	Operating Materials and Supplies in Development	Е		E/U	
11	151900	Operating Materials and Supplies - Allowance	Е		E/U	
11	152100	Inventory Purchased for Resale Inventory Held in Reserve for Future Sale	E E		E/U	
11	152200 152300	Inventory Held for Repair	E		E/U E/U	
11	152400	Inventory - Excess, Obsolete, and Unserviceable	E		E/U	
11	152500	Inventory - Raw Materials	E		E/U	
11	152600	Inventory - Work-in-Process	E		E/U	
11	152700	Inventory - Finished Goods	E		E/U	
11	152900	Inventory - Allowance	Е		E/U	
11	154100	Forfeited Property Held for Sale	Е	N	E/U	
11	154200	Forfeited Property Held for Donation or Use	Е	N	E/U	
11	154900	Forfeited Property - Allowance	E	N	E/U	
11	156100	Commodities Held Under Price Support and Stabilization Support Programs	Е	N	E/U	
11	156900	Commodities - Allowance	Е	N	E/U	
11	157100	Stockpile Materials Held in Reserve	E	N	E/U	
11	157200	Stockpile Materials Held for Sale	Е	N	E/U	
11	159100 159900	Other Related Property Other Related Property - Allowance	E E	N N	E/U E/U	
12	Canaral	property[, plant,] and equipment, net (Note 10)				
12	171100	Land and Land Rights	Е		E/U	
12	171200	Improvements to Land	E		E/U	
12	171900	Accumulated Depreciation on Improvements to Land	Е		E/U	
12	172000	Construction-in-Progress	Е		E/U	
12	173000	Buildings, Improvements, and Renovations	E		E/U	
12	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations	Е		E/U	
12	174000	Other Structures and Facilities	E		E/U	
12	174900	Accumulated Depreciation on Other Structures and Facilities	Е		E/U	
12	175000	Equipment	Е		E/U	
12	175900	Accumulated Depreciation on Equipment	Е		E/U	
12	181000 181900	Assets Under Capital Lease Accumulated Depreciation on Assets Under Capital	E E		E/U E/U	
		Lease				
12	182000	Leasehold Improvements	Е		E/U	
12	182900	Accumulated Amortization on Leasehold Improvements	Е		E/U	
12	183000	Internal-Use Software	Е		E/U	
12	183200	Internal-Use Software in Development	Е		E/U	
12	183900	Accumulated Amortization on Internal-Use Software	Е		E/U	<del></del>
12	184000	Other Natural Resources	E		E/U	
12	184900	Allowance for Depletion	E		E/U	
12	189000 189900	Other General Property, Plant, and Equipment Accumulated Depreciation on Other General Property,	E E		E/U E/U	-
12	107700	Plant, and Equipment	E		E/U	
13	Advance	s and prepayments				
13	141000	Advances and Prepayments	Е	N	E/U	L

		1 0000E Closswalk - Balance				
Line		TIGGGY A A TIME	Begin/	Fed/	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	NonFed	Type Code	Info.
14		nts [,net] (Note 5)	ı			
14	134200	Interest Receivable - Investments	E	N	E/U	
14	134600	Allowance for Loss on Interest Receivable - Investments	Е	N	E/U	
1.4	161000	In the second of	Е	N	E/U	
14	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	IN	E/U	
14	161100	Discount on U.S. Treasury Securities Issued by the	Е	N	E/U	
1.	101100	Bureau of the Fiscal Service	L	11	L/ C	
14	161200	Premium on U.S. Treasury Securities Issued by the	Е	N	E/U	
		Bureau of the Fiscal Service				
14	161300	Amortization of Discount and Premium on U.S.	Е	N	E/U	
		Treasury Securities Issued by the Bureau of the Fiscal				
		Service				
14	161800	Market Adjustment - Investments	Е	E/N	E/U	
14	162000	Investments in Securities Other Than the Bureau of the	Е	E/N	E/U	3
		Fiscal Service Securities				_
14	162100	Discount on Securities Other Than the Bureau of the	Е	N	E/U	3
1.4	1.62200	Fiscal Service Securities	Б	NT.	T: /T T	2
14	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	Е	N	E/U	3
14	162300	Amortization of Discount and Premium on Securities	Е	N	E/U	3
14	102300	Other Than the Bureau of the Fiscal Service Securities	E	11	L/U	3
14	167000	Foreign Investments	Е	N	Е	
14	167100	Discount on Foreign Investments	E	N	E	
14	167200	Premium on Foreign Investments	E	N	E	
14	167900	Foreign Exchange Rate Revalue Adjustments -	Е	N	Е	
		Investments				
14	169000	Other Investments	Е	N	E/U	3
15	Investme	nt in special purpose vehicles			Ĭ	
15	Investine	nt in special pul pose venicles				
16	Investme	nts in government-sponsored enterprises				
16	165000	Preferred Stock in Federal Government Sponsored	Е	N	E/U	
		Enterprise				
16	165100	Market Adjustment - Senior Preferred Stock in Federal	Е	N	E/U	
		Government Sponsored Enterprise				
16	165200	Common Stock Warrants in Federal Government	Е	N	E/U	
		Sponsored Enterprise				
16	165300	Market Adjustment - Common Stock Warrants in	Е	N	E/U	
		Federal Government Sponsored Enterprise				
17	Other ass	sets (Note 12)				
17	199000	Other Assets	Е	N	E/U	4
17	199500	General Property, Plant, and Equipment Permanently	Е	N	E/U	
		Removed but Not Yet Disposed				
18	Total oth	er than intra-governmental/with the public				
		is calculated. Equals sum of lines 8 through 17.				
10					!	
19	Total ass					
	1 ms me	is calculated. Equals sum of lines 7 and 18.				
20	Stewards	ship PP&E (Note 11)				
	Liabilitie	es: (Note 13)				
		· · · · · ·			1	
	Intra-gov	vernmental				
21	[Liability	for Fund Balance with Treasury [for General fund on	ly]] (RC	C 40)		
21	201000	Liability for Fund Balance With Treasury	Е	F	U	
21	209010	Liability for Fund Balance While Awaiting a Warrant	Е	F	U	
22	Accounts	s payable (Note 17)				
22.1	Agggynt	navable capital transfers (DC 12)				
22.1	292300	s payable, capital transfers (RC 12) Contingent Liability for Capital Transfers	Е	F	E/U	
22.1	297000	Liability for Capital Transfers	E	F	E/U	
				*	1/0	
		rogram contributions payable (Note 15) (RC 21)		-	F. #-	
22.2	221300	Employer Contributions and Payroll Taxes Payable	Е	F	E/U	

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22.2   221500			LISSCI Assount Title	0			Addl.
22.2   222500   Unfunded FECA Liability							Inio.
22.2   229000   Other Unfunded Employment Related Liability							
22.3   211000   Accounts Payable   E   F   E/U							
22.3   21000   Schoumster Payable   E F EU	22.2	229000	Other Unfunded Employment Related Liability	Е	F	E/U	
22.3   21000   Schoumster Payable   E F EU	22.3	Accounts	payable (RC 22)				
22.3   217000   Contract Holdbacks   E   F   E/U			1	Е	F	E/U	
22.3   217000   Subsidy Payable to the Financing Account   E   F   E/U	22.3	212000	Disbursements in Transit	Е	F	E/U	
22.3   29000   Other Liabilities With Related Budgetary Obligations   E   F   E/U	22.3	213000	Contract Holdbacks	Е	F	E/U	
22.3   294000   Capital Lease Liability   E F E/U     22.3   296000   Accounts Payable From Canceled Appropriations   E F E/U     22.3   299000   Other Liabilities Without Related Budgetary Obligations   E F E/U     22.4   21500   Payable for Transfers Of Currently Invested Balances   E F E/U   7   22.4   21500   Payable for Transfers Payable   E F E/U   7   22.4   21500   Payable for Transfers Payable   E F E/U   7   22.4   21500   Apropriated Dedicated Collections Liability   E F E/U   7   22.4   299100   Other Liabilities - Reductions   E F E/U   7   22.4   299100   Appropriated Dedicated Collections Liability   E F E/U     23.   Federal debt and interest payable (Note 14)   23.1   Federal debt (RC 01)     23.1   253000   Securities Issued by Federal Agencies Under General   E F E/U   7   23.1   253100   Discount on Securities Issued by Federal Agencies   E F E/U   7   23.1   253200   Premium on Securities Issued by Federal Agencies   E F E/U   7   23.1   253300   Premium on Securities Issued by Federal Agencies   E F E/U   7   23.1   253300   Amortization of Discount on Securities Issued by   E F E/U   7   23.1   253400   Amortization of Discount on Securities Issued by   E F E/U   7   23.1   253400   Amortization of Premium on Securities Issued by   E F E/U   7   23.2   214200   Accrued Interest Payable - Debt   E F E/U   7   23.2   214200   Accrued Interest Payable - Debt   E F E/U   7   24.1   214000   Accrued Interest Payable - Debt   E F E/U   7   24.2   214000   Accrued Interest Payable - Not Otherwise Classified   E F E/U   7   24.2   225000   Other Debt   E F E/U   7   24.2   225000   Principal Payable to the Bureau of the Fiscal Service   E F E/U   7   24.2   225000   Principal Payable to the Bureau of the Fiscal Service   E F E/U   7   24.2   225000   Principal Payable to the Bureau of the Fiscal Service   E F E/U   7   24.2   225000   Other Debt   E F E/U   7   25.3   23000   Cher Defred Revenue   E F E/U   7   26.1   24000   Liability for Advances and Prepayments   E F E/U   7   26.1   24000   L	22.3	217000	Subsidy Payable to the Financing Account	Е	F	E/U	
22.3   296000   Accounts Payable From Canceled Appropriations   E   F   E/U	22.3	219000	Other Liabilities With Related Budgetary Obligations	Е	F	E/U	
22.3   299000   Other Liabilities Without Related Budgetary Obligations   E   F   E/U	22.3	294000	Capital Lease Liability	Е	F	E/U	
22.4   15000   Payable (RC 27)   22.4   215000   Payable for Transfers of Currently Invested Balances   E   F   E/U   7   7   22.4   215000   Payable for Transfers Payable   E   F   E/U   7   7   7   7   7   7   7   7   7	22.3	296000	Accounts Payable From Canceled Appropriations	E	F	E/U	
22.4   215000   Payable for Transfers Payable   E   F   E/U   7	22.3	299000	Other Liabilities Without Related Budgetary Obligations	E	F	E/U	
22.4   215000   Payable for Transfers Payable   E   F   E/U   7							
22.4   215000   Payable for Transfers Payable   E   F   E/U   7	22.4	Transfor	s navabla (BC 27)			1	
22.4   215500   Expenditure Transfers Payable   E   F   E/U   7   7   7   7   7   7   7   7   7				F	F	E/II	7
22.4   299100   Other Liabilities - Reductions   E   F   E/U			-				
22.4   299200   Appropriated Dedicated Collections Liability   E   F   E/U			-				,
23.   Federal debt and interest payable (Note 14)							
23.1   Federal debt (RC 01)							
23.1 253000 Securities Issued by Federal Agencies Under General and Special Financing Authority  23.1 253100 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority  23.1 253200 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  23.1 253300 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority  23.1 253300 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority  23.1 253400 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  23.1 254000 Participation Certificates  23.2 Interest payable - debt (RC 02) 23.2 214200 Accrued Interest Payable - Debt  24.1 Debt (Note 14)  24.1 Interest payable - loans and not otherwise classified (RC 04)  24.1 214100 Accrued Interest Payable - Not Otherwise Classified E F E/U 7  24.2 251000 Principal Payable to the Bureau of the Fiscal Service E F E/U 7  24.2 251000 Principal Payable to the Bureau of the Fiscal Service E F E/U 24.2 252000 Principal Payable to the Federal Financing Bank E F E/U 24.2 252000 Other Debt E F E/U 25.2 252000 Direct Debt E F E/U 25.2 252000 Direct Payable - Non-Credit Reform E F E/U 26.1 252000 Other Debt E E F E/U 26.1 229000 Other Debt E E F E/U 26.1 229000 Other Deferred Revenue E F E/U 26.1 221300 Liabilitis (Notes 15 and 17)  26.1 Other Liabilities (without reciprocals) (Note 15) (RC 29)  26.1 221000 Liabilities (Without reciprocals) (Note 15) (RC 29)  26.1 224000 Liabilities (Without Related Liability E Z E/U 26.1 229000 Other Unfunded Employment Related Liability E Z E/U 26.1 229000 Other Unfunded Employment Related Liability E Z E/U 26.1 229000 Other Unfunded Employment Related Budgetary Obligations E Z E/U 26.1 229000 Other Liabilities Without Related Budgetary Obligations E Z E/U 27.0 Control other Security Securit	23	Federal o	lebt and interest payable (Note 14)				
23.1 253000 Securities Issued by Federal Agencies Under General and Special Financing Authority  23.1 253100 Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority  23.1 253200 Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  23.1 253300 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority  23.1 253300 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority  23.1 253400 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  23.1 254000 Participation Certificates  23.2 Interest payable - debt (RC 02) 23.2 214200 Accrued Interest Payable - Debt  24.1 Debt (Note 14)  24.1 Interest payable - loans and not otherwise classified (RC 04)  24.1 214100 Accrued Interest Payable - Not Otherwise Classified E F E/U 7  24.2 251000 Principal Payable to the Bureau of the Fiscal Service E F E/U 7  24.2 251000 Principal Payable to the Bureau of the Fiscal Service E F E/U 24.2 252000 Principal Payable to the Federal Financing Bank E F E/U 24.2 252000 Other Debt E F E/U 25.2 252000 Direct Debt E F E/U 25.2 252000 Direct Payable - Non-Credit Reform E F E/U 26.1 252000 Other Debt E E F E/U 26.1 229000 Other Debt E E F E/U 26.1 229000 Other Deferred Revenue E F E/U 26.1 221300 Liabilitis (Notes 15 and 17)  26.1 Other Liabilities (without reciprocals) (Note 15) (RC 29)  26.1 221000 Liabilities (Without reciprocals) (Note 15) (RC 29)  26.1 224000 Liabilities (Without Related Liability E Z E/U 26.1 229000 Other Unfunded Employment Related Liability E Z E/U 26.1 229000 Other Unfunded Employment Related Liability E Z E/U 26.1 229000 Other Unfunded Employment Related Budgetary Obligations E Z E/U 26.1 229000 Other Liabilities Without Related Budgetary Obligations E Z E/U 27.0 Control other Security Securit	23.1	Federal o	lebt (RC 01)				
and Special Financing Authority  23.1 253100 Discount on Securities Issued by Federal Agencies				Е	F	E/U	7
Under General and Special Financing Authority			_				
23.1   253200   Premium on Securities Issued by Federal Agencies   E   F   E/U   7	23.1	253100	Discount on Securities Issued by Federal Agencies	Е	F	E/U	7
Under General and Special Financing Authority  23.1 253300 Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority  23.1 253400 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  23.1 253400 Participation Certificates E F F E/U 7  23.2 Interest payable - debt (RC 02)  23.2 214200   Accrued Interest Payable - Debt   E F E/U 7  24   Debt (Note 14)  24.1   Interest payable - Ioans and not otherwise classified (RC 04)  24.1   214100   Accrued Interest Payable - Not Otherwise Classified   E F E/U 7  24.2   Interest payable   F E/U 7  24.2   Interest payable   Interest Payable - Ioans   E F E/U 7  24.2   Interest payable   Interest Payable - Ioans   E F E/U 7  24.2   Interest payable   Interest Payable - Not Otherwise Classified   E F E/U 7  24.2   Interest payable   Interest Payable - Ioans   E F E/U 7  24.2   Interest payable   Interest Payable - Ioans   E F E/U 7  24.2   Interest payable   Interest Payable - Ioans   E F E/U 7  24.2   Interest payable   Interest Payable - Ioans   E F E/U 7  24.2   Interest payable   Interest Payable - Ioans   E F E/U 7  24.2   Interest payable   Interest Payable - Ioans   I			Under General and Special Financing Authority				
23.1   253300   Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority   23.1   253400   Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority   23.1   254000   Participation Certificates   E F E/U   7	23.1	253200	Premium on Securities Issued by Federal Agencies	Е	F	E/U	7
Federal Agencies Under General and Special Financing Authority			Under General and Special Financing Authority				
Authority  23.1 253400 Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority  23.1 254000 Participation Certificates E F E/U 7  23.2 Interest payable - debt (RC 02)  23.2 214200 Accrued Interest Payable - Debt E F E/U 7  24 Debt (Note 14)  24.1 Interest payable - loans and not otherwise classified (RC 04)  24.1 214000 Accrued Interest Payable - Not Otherwise Classified E F E/U 7  24.2 121400 Accrued Interest Payable - Loans E F E/U 7  24.2 121400 Accrued Interest Payable - Not Otherwise Classified E F E/U 7  24.2 121400 Principal Payable to the Bureau of the Fiscal Service E F E/U 7  24.2 251000 Principal Payable to the Bureau of the Fiscal Service E F E/U 24.2 25000 Principal Payable to the Federal Financing Bank E F E/U 24.2 25000 Other Debt E F E/U 25200 E F E/U 25200 Debt E F E	23.1	253300	Amortization of Discount on Securities Issued by	Е	F	E/U	7
23.1   253400   Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority   23.1   254000   Participation Certificates   E   F   E/U   7			Federal Agencies Under General and Special Financing				
Federal Agencies Under General and Special Financing Authority  23.1   254000   Participation Certificates   E   F   E/U   7  23.2   Interest payable - debt (RC 02) 23.2   214200   Accrued Interest Payable - Debt   E   F   E/U   7  24   Debt (Note 14)  24.1   Interest payable - loans and not otherwise classified (RC 04) 24.1   214000   Accrued Interest Payable - Not Otherwise Classified   E   F   E/U   7  24.2   Loans payable (RC 17) 24.2   251000   Principal Payable to the Bureau of the Fiscal Service   E   F   E/U   7  24.2   251000   Principal Payable to the Bureau of the Fiscal Service   E   F   E/U   7  24.2   252000   Principal Payable to the Federal Financing Bank   E   F   E/U   7  24.2   259000   Other Debt   E   F   E/U   7  25.   Advances from others and deferred revenue (RC 23) 25.   231000   Liability for Advances and Prepayments   E   F   E/U   7  26.1   Other Liabilities (Notes 15 and 17)  26.1   Other Liabilities (without reciprocals) (Note 15) (RC 29) 26.1   222500   Unfunded FECA Liability   E   Z   E/U   7  26.1   24000   Cher Unfunded Employment Related Liability   E   Z   E/U   7  26.1   24000   Cher Unfunded Employment Related Liability   E   Z   E/U   7  26.1   24000   Cher Unfunded Employment Related Liability   E   Z   E/U   7  26.1   24000   Cher Unfunded Employment Related Liability   E   Z   E/U   7  26.1   24000   Cher Unfunded Employment Related Liability   E   Z   E/U   7  26.1   24000   Cher Unfunded Employment Related Liability   E   Z   E/U   7  26.1   24000   Cher Unfunded Employment Related Liability   E   Z   E/U   7  26.1   24000   Cher Unfunded Employment Related Liability   E   Z   E/U   7  26.1   24000   Cher Unfunded Employment Related Liability   E   Z   E/U   7  26.1   24000   Cher Liabilities (Without Related Budgetary Obligations   E   Z   E/U   7  26.1   24000   Cher Liabilities Without Related Budgetary Obligations   E   Z   E/U   7  26.1   24000   Cher Liabilities Without Related Budgetary Obligations   E   Z   E/U   7  26.1   24000   Cher Liabilities Without Rel			Authority				
Authority  23.1   254000   Participation Certificates   E   F   E/U   7  23.2   Interest payable - debt (RC 02)  23.2   214200   Accrued Interest Payable - Debt   E   F   E/U   7  24   Debt (Note 14)  24.1   Interest payable - loans and not otherwise classified (RC 04)  24.1   214000   Accrued Interest Payable - Not Otherwise Classified   E   F   E/U   7  24.2   214100   Accrued Interest Payable - Loans   E   F   E/U   7  24.2   251000   Principal Payable to the Bureau of the Fiscal Service   E   F   E/U   7  24.2   251000   Principal Payable to the Bureau of the Fiscal Service   E   F   E/U   7  24.2   252000   Principal Payable to the Federal Financing Bank   E   F   E/U   7  24.2   259000   Other Debt   E   F   E/U   7  25.   Advances from others and deferred revenue (RC 23)  25.   231000   Liability for Advances and Prepayments   E   F   E/U   7  26.1   Other Liabilities (Notes 15 and 17)  26.1   Other Liabilities (without reciprocals) (Note 15) (RC 29)  26.1   222000   Unfunded FECA Liability   E   Z   E/U   7  26.1   240000   Liability for Non-Fiduciary Deposit Funds and   E   Z   E/U   7  26.1   241000   Liability for Clearing Accounts   E   Z   E/U   7  26.1   241000   Liability for Clearing Accounts   E   Z   E/U   7  26.1   229000   Other Liabilities Without Related Budgetary Obligations   E   Z   E/U   7  26.1   241000   Liability for Clearing Accounts   E   Z   E/U   7  26.1   241000   Clability for Clearing Accounts   E   Z   E/U   7  26.1   241000   Liability for Clearing Accounts   E   Z   E/U   7  26.1   241000   Clability for Clearing Accounts   E   Z   E/U   7  26.1   241000   241000   241001   2	23.1	253400	Amortization of Premium on Securities Issued by	Е	F	E/U	7
23.1 254000 Participation Certificates E F E/U 7  23.2 Interest payable - debt (RC 02)  23.2 214200   Accrued Interest Payable - Debt E F E/U 7  24 Debt (Note 14)  24.1 Interest payable - loans and not otherwise classified (RC 04)  24.1 214000   Accrued Interest Payable - Not Otherwise Classified E F E/U 7  24.2 Loans payable (RC 17)  24.2 Loans payable (RC 17)  24.2 251000   Principal Payable to the Bureau of the Fiscal Service E F E/U 24.2 251000   Principal Payable to the Federal Financing Bank E F E/U 24.2 25000   Principal Payable to the Federal Financing Bank E F E/U 24.2 25000   Other Debt E F E/U 25.2 25000   Other Deferred Revenue (RC 23)  25 231000   Liability for Advances and Prepayments E F E/U 25.2 25000   Other Deferred Revenue E F E/U 25.2 25000   Other Deferred Revenue E F E/U 25.2 25000   Other Liabilities (Notes 15 and 17)  26.1 Other Liabilities (without reciprocals) (Note 15) (RC 29)  26.1 221300   Employer Contributions and Payroll Taxes Payable E Z E/U 26.1 229000   Other Unfunded Employment Related Liability E Z E/U 26.1 240000   Liability for Non-Fiduciary Deposit Funds and E Z E/U 26.1 240000   Liability for Clearing Accounts   E Z E/U 26.1 24000   Cliability for Clearing Accounts   E Z E/U 26.1 299000   Other Liabilities Without Related Budgetary Obligations   E Z E/U 26.1 299000   Other Liabilities Without Related Budgetary Obligations   E Z E/U 26.1 299000   Other Liabilities Without Related Budgetary Obligations   E Z E/U 26.1 299000   Other Liabilities Without Related Budgetary Obligations   E Z E/U 26.1 299000   Other Liabilities Without Related Budgetary Obligations   E Z E/U 26.1 299000   Other Liabilities Without Related Budgetary Obligations   E Z E/U 26.1 299000   Other Liabilities Without Related Budgetary Obligations   E Z E/U 26.1 299000   Other Liabilities Without Related Budgetary Obligations   E Z E/U 26.1 299000   Other Liabilities Without Related Budgetary Obligations   E Z			Federal Agencies Under General and Special Financing				
23.2 Interest payable - debt (RC 02) 23.2 214200   Accrued Interest Payable - Debt   E   F   E/U   7  24   Debt (Note 14)  24.1   Interest payable - loans and not otherwise classified (RC 04) 24.1   214000   Accrued Interest Payable - Not Otherwise Classified   E   F   E/U   7  24.2   214100   Accrued Interest Payable - Loans   E   F   E/U   7  24.2   Loans payable (RC 17) 24.2   251000   Principal Payable to the Bureau of the Fiscal Service   E   F   E/U   24.2   251000   Capitalized Loan Interest Payable - Non-Credit Reform   E   F   E/U   24.2   252000   Principal Payable to the Federal Financing Bank   E   F   E/U   24.2   259000   Other Debt   E   F   E/U   24.2   259000   Other Debt   E   F   E/U   252   231000   Liability for Advances and Prepayments   E   F   E/U   7  25   Advances from others and deferred revenue (RC 23) 25   232000   Other Deferred Revenue   E   F   E/U   7  26   Other Liabilities (Notes 15 and 17)  26.1   Other liabilities (without reciprocals) (Note 15) (RC 29) 26.1   222500   Unfunded FECA Liability   E   Z   E/U   26.1   229000   Unfunded Employment Related Liability   E   Z   E/U   26.1   229000   Liability for Non-Fiduciary Deposit Funds and   E   Z   E/U   26.1   240000   Liability for Non-Fiduciary Deposit Funds and   E   Z   E/U   26.1   240000   Liability for Clearing Accounts   E   Z   E/U   26.1   299000   Other Liabilities Without Related Budgetary Obligations   E   Z   E/U   26.1   299000   Other Liabilities Without Related Budgetary Obligations   E   Z   E/U   26.1   299000   Other Liabilities Without Related Budgetary Obligations   E   Z   E/U   26.1   299000   20			Authority				
23.2   214200   Accrued Interest Payable - Debt   E   F   E/U   7	23.1	254000	Participation Certificates	Е	F	E/U	7
23.2   214200   Accrued Interest Payable - Debt   E   F   E/U   7	23.2	Interest	payable - debt (RC 02)				
24   Debt (Note 14)	_			Е	F	E/U	7
24.1 Interest payable - loans and not otherwise classified (RC 04)         24.1 214000 Accrued Interest Payable - Not Otherwise Classified       E       F       E/U       7         24.1 214100 Accrued Interest Payable - Loans       E       F       E/U       7         24.2 121100 Accrued Interest Payable - Loans       E       F       E/U       7         24.2 251000 Principal Payable to the Bureau of the Fiscal Service       E       F       E/U       E/U         24.2 251000 Capitalized Loan Interest Payable - Non-Credit Reform       E       F       E/U       E/U         24.2 252000 Principal Payable to the Federal Financing Bank       E       F       E/U       E/U         24.2 259000 Other Debt       E       F       E/U       F       E/U         25 Advances from others and deferred revenue (RC 23)       E       F       E/U       7         25 231000 Liability for Advances and Prepayments       E       F       E/U       7         26 Other Liabilities (Notes 15 and 17)       E       F       E/U       E         26.1 221300 Employer Contributions and Payroll Taxes Payable       E       Z       E/U         26.1 222500 Unfunded FECA Liability       E       Z       E/U         26.1 240000 Liability for Non-Fiduciary Deposit Funds an			•				,
24.1 214000 Accrued Interest Payable - Not Otherwise Classified E F E/U 7  24.1 214100 Accrued Interest Payable - Loans E F E/U 7  24.2 Loans payable (RC 17)  24.2 251000 Principal Payable to the Bureau of the Fiscal Service E F E/U 24.2 251000 Capitalized Loan Interest Payable - Non-Credit Reform E F E/U 24.2 252000 Principal Payable to the Federal Financing Bank E F E/U 24.2 259000 Other Debt E F E/U 24.2 259000 Other Debt E F E/U 24.2 259000 Other Debt E F E/U 25.2 231000 Liability for Advances and Prepayments E F E/U 25.2 232000 Other Deferred Revenue E F E/U 7  26 Other Liabilities (Notes 15 and 17)  26.1 Other liabilities (without reciprocals) (Note 15) (RC 29)  26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U 26.1 222500 Unfunded FECA Liability E Z E/U 26.1 229000 Other Unfunded Employment Related Liability E Z E/U 26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U 26.1 240000 Liability for Clearing Accounts E Z E/U 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U	24	Debt (No	te 14)				
24.1 214100 Accrued Interest Payable - Loans  E F E/U 7  24.2 Loans payable (RC 17)  24.2 251000 Principal Payable to the Bureau of the Fiscal Service E F E/U  24.2 251100 Capitalized Loan Interest Payable - Non-Credit Reform E F E/U  24.2 252000 Principal Payable to the Federal Financing Bank E F E/U  24.2 259000 Other Debt E F E/U  25. Advances from others and deferred revenue (RC 23)  25. 231000 Liability for Advances and Prepayments E F E/U  26. Other Liabilities (Notes 15 and 17)  26.1 Other liabilities (without reciprocals) (Note 15) (RC 29)  26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U  26.1 222900 Other Unfunded Employment Related Liability E Z E/U  26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U  26.1 241000 Liability for Clearing Accounts  26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U  26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U	24.1	Interest	payable - loans and not otherwise classified (RC 04)				
24.2 Loans payable (RC 17)         24.2 251000 Principal Payable to the Bureau of the Fiscal Service       E       F       E/U         24.2 251100 Capitalized Loan Interest Payable - Non-Credit Reform       E       F       E/U         24.2 252000 Principal Payable to the Federal Financing Bank       E       F       E/U         24.2 259000 Other Debt       E       F       E/U         25 Advances from others and deferred revenue (RC 23)         25 231000 Liability for Advances and Prepayments       E       F       E/U         25 232000 Other Deferred Revenue       E       F       E/U         26 Other Liabilities (Notes 15 and 17)         26.1 Other liabilities (without reciprocals) (Note 15) (RC 29)         26.1 221300 Employer Contributions and Payroll Taxes Payable       E       Z       E/U         26.1 222500 Unfunded FECA Liability       E       Z       E/U         26.1 240000 Liability for Non-Fiduciary Deposit Funds and Undeposited Collections       E       Z       E/U         26.1 241000 Liability for Clearing Accounts       E       Z       E/U         26.1 299000 Other Liabilities Without Related Budgetary Obligations       E       Z       E/U	24.1	214000	Accrued Interest Payable - Not Otherwise Classified	Е	F	E/U	
24.2 251000 Principal Payable to the Bureau of the Fiscal Service E F E/U  24.2 251100 Capitalized Loan Interest Payable - Non-Credit Reform E F E/U  24.2 252000 Principal Payable to the Federal Financing Bank E F E/U  24.2 259000 Other Debt E F F E/U  25 Advances from others and deferred revenue (RC 23)  25 231000 Liability for Advances and Prepayments E F E/U  26 Other Liabilities (Notes 15 and 17)  26 Other Liabilities (without reciprocals) (Note 15) (RC 29)  26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U  26.1 222500 Unfunded FECA Liability E Z E/U  26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U  26.1 241000 Liability for Clearing Accounts  26.1 249000 Other Liabilities Without Related Budgetary Obligations E Z E/U  26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U	24.1	214100	Accrued Interest Payable - Loans	Е	F	E/U	7
24.2 251000 Principal Payable to the Bureau of the Fiscal Service E F E/U  24.2 251100 Capitalized Loan Interest Payable - Non-Credit Reform E F E/U  24.2 252000 Principal Payable to the Federal Financing Bank E F E/U  24.2 259000 Other Debt E F F E/U  25 Advances from others and deferred revenue (RC 23)  25 231000 Liability for Advances and Prepayments E F E/U  26 Other Liabilities (Notes 15 and 17)  26 Other Liabilities (without reciprocals) (Note 15) (RC 29)  26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U  26.1 222500 Unfunded FECA Liability E Z E/U  26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U  26.1 241000 Liability for Clearing Accounts  26.1 249000 Other Liabilities Without Related Budgetary Obligations E Z E/U  26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U	24.2	Loonana	viable (DC 17)				
24.2 251100 Capitalized Loan Interest Payable - Non-Credit Reform E F E/U 24.2 252000 Principal Payable to the Federal Financing Bank E F E/U 24.2 259000 Other Debt E F E/U  25 Advances from others and deferred revenue (RC 23) 25 231000 Liability for Advances and Prepayments E F E/U 26 Other Deferred Revenue E F F E/U  26 Other Liabilities (Notes 15 and 17)  26.1 Other liabilities (without reciprocals) (Note 15) (RC 29) 26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U 26.1 222500 Unfunded FECA Liability E Z E/U 26.1 229000 Other Unfunded Employment Related Liability E Z E/U 26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U 26.1 241000 Liability for Clearing Accounts E Z E/U 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U	_	-		F	F	E/II	
24.2 252000 Principal Payable to the Federal Financing Bank E F E/U  24.2 259000 Other Debt E F E/U  25 Advances from others and deferred revenue (RC 23)  25 231000 Liability for Advances and Prepayments E F E/U  26 Other Liabilities (Notes 15 and 17)  26.1 Other liabilities (without reciprocals) (Note 15) (RC 29)  26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U  26.1 222500 Unfunded FECA Liability E Z E/U  26.1 229000 Other Unfunded Employment Related Liability E Z E/U  26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U  26.1 241000 Liability for Clearing Accounts E Z E/U  26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U			, ,				
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25 232000 Other Deferred Revenue E F E/U  26 Other Liabilities (Notes 15 and 17)  26.1 Other liabilities (without reciprocals) (Note 15) (RC 29)  26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U  26.1 222500 Unfunded FECA Liability E Z E/U  26.1 229000 Other Unfunded Employment Related Liability E Z E/U  26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U  Undeposited Collections  26.1 241000 Liability for Clearing Accounts E Z E/U  26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U			1	_	-	T # -	_
26.1 Other Liabilities (Notes 15 and 17)  26.1 Other liabilities (without reciprocals) (Note 15) (RC 29)  26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U  26.1 222500 Unfunded FECA Liability E Z E/U  26.1 229000 Other Unfunded Employment Related Liability E Z E/U  26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U  Undeposited Collections  26.1 241000 Liability for Clearing Accounts E Z E/U  26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U							7
26.1 Other liabilities (without reciprocals) (Note 15) (RC 29)  26.1 221300 Employer Contributions and Payroll Taxes Payable E Z E/U  26.1 222500 Unfunded FECA Liability E Z E/U  26.1 229000 Other Unfunded Employment Related Liability E Z E/U  26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U  Undeposited Collections  26.1 241000 Liability for Clearing Accounts E Z E/U  26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U	25	232000	Other Deferred Revenue	E	F	E/U	
26.1     221300     Employer Contributions and Payroll Taxes Payable     E     Z     E/U       26.1     222500     Unfunded FECA Liability     E     Z     E/U       26.1     229000     Other Unfunded Employment Related Liability     E     Z     E/U       26.1     240000     Liability for Non-Fiduciary Deposit Funds and Undeposited Collections     E     Z     E/U       26.1     241000     Liability for Clearing Accounts     E     Z     E/U       26.1     299000     Other Liabilities Without Related Budgetary Obligations     E     Z     E/U	26	Other Li	abilities (Notes 15 and 17)				
26.1     221300     Employer Contributions and Payroll Taxes Payable     E     Z     E/U       26.1     222500     Unfunded FECA Liability     E     Z     E/U       26.1     229000     Other Unfunded Employment Related Liability     E     Z     E/U       26.1     240000     Liability for Non-Fiduciary Deposit Funds and Undeposited Collections     E     Z     E/U       26.1     241000     Liability for Clearing Accounts     E     Z     E/U       26.1     299000     Other Liabilities Without Related Budgetary Obligations     E     Z     E/U	26.1	Oth 1'	hilities (without posingosale) (N-4-15) (DC 20)			•	
26.1 222500 Unfunded FECA Liability E Z E/U 26.1 229000 Other Unfunded Employment Related Liability E Z E/U 26.1 240000 Liability for Non-Fiduciary Deposit Funds and E Z E/U Undeposited Collections 26.1 241000 Liability for Clearing Accounts E Z E/U 26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U			1	Е	7	TC/IT	
26.1     229000     Other Unfunded Employment Related Liability     E     Z     E/U       26.1     240000     Liability for Non-Fiduciary Deposit Funds and Undeposited Collections     E     Z     E/U       26.1     241000     Liability for Clearing Accounts     E     Z     E/U       26.1     299000     Other Liabilities Without Related Budgetary Obligations     E     Z     E/U			1 1				
26.1 240000   Liability for Non-Fiduciary Deposit Funds and   E   Z   E/U   Undeposited Collections     26.1 241000   Liability for Clearing Accounts   E   Z   E/U     26.1 299000   Other Liabilities Without Related Budgetary Obligations   E   Z   E/U			·				
Undeposited Collections  26.1 241000 Liability for Clearing Accounts  26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U			A 2				
26.1     241000     Liability for Clearing Accounts     E     Z     E/U       26.1     299000     Other Liabilities Without Related Budgetary Obligations     E     Z     E/U	20.1	240000	T 7	L.	L	Ľ/U	
26.1 299000 Other Liabilities Without Related Budgetary Obligations E Z E/U	26.1	241000	-	F	7	E/II	
			-				
26.2 Other liabilities (Note 17) (RC 30)	20.1	277000	Sant Englishes William Related Budgetary Congations	ь	L	L/U	
26.2 Other liabilities (Note 17) (RC 30)		1	I.				1
	26.2	Other lia	bilities (Note 17) (RC 30)				

Line	USSGL		Begin/	Fed/	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	NonFed	Type Code	Info.
26.2	259000	Other Debt	Е	G	E/U	
	299000	Other Liabilities Without Related Budgetary Obligations		G	E/U	
26.2	299010	Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government	Е	F	U	
26.2	299100	Other Liabilities - Reductions	Е	G	E/U	
26.2	299110	Reductions of Other Liabilities - General Fund of the U.S. Government	Е	F	U	
26.3	-	to the General Fund of the U.S. Government for custod y assets (Note 17) (RC 46)	dial and	other		
26.3	298000	Custodial Liability	Е	G	E/U	
26.3	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	Е	G	E/U	
26.4		to agency other than the General Fund of the U.S. Gov	ernmen	t for		
26.4	298000	and other non-entity assets (RC 10) Custodial Liability	Е	F	E/U	
	298500	Liability for Non-Entity Assets Not Reported on the	E	F	E/U	
20.1	270300	Statement of Custodial Activity	L	1	E/C	
27		ra-governmental				
	This line	is calculated. Equals sum of lines 21 through 26.				
	Other th	an intra-governmental/With the public				
28	Accounts	payable				
28	211000	Accounts Payable	Е	N	E/U	
28	212000	Disbursements in Transit	Е	N	E/U	
28	214000	Accrued Interest Payable - Not Otherwise Classified	Е	N	E/U	
28	296000	Accounts Payable From Canceled Appropriations	Е	N	E/U	
29		lebt and interest payable (Note 14)	1			
29	214100	Accrued Interest Payable - Loans	Е	N	E/U	
29	214200	Accrued Interest Payable - Debt	Е	N	E/U	
29	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	Е	N	E/U	
29	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Е	N	E/U	
29	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Е	N	E/U	
29	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing	Е	N	E/U	
29	253400	Authority Amortization of Premium on Securities Issued by	Е	N	E/U	
		Federal Agencies Under General and Special Financing Authority				
29	254000	Participation Certificates	Е	N	E/U	
29	259000	Other Debt	Е	N	E/U	
30	Federal e	employee [and veteran] benefits payable (Note 15)				
30	219100	Liability for Employer Benefits and Claims Incurred but Not Reported	Е	N	E/U	
30	221300	Employer Contributions and Payroll Taxes Payable	Е	N	E/U	
30	221500	Other Post Employment Benefits Due and Payable	E	N	E/U	
30	221600	Pension Benefits Due and Payable to Beneficiaries	E	N	E/U	
30	221700	Benefit Premiums Payable to Carriers	Е	N	E/U	
30	221800	Life Insurance Benefits Due and Payable to Beneficiaries	Е	N	E/U	
30	222000	Unfunded Leave	Е	N	E/U	
30	229000	Other Unfunded Employment Related Liability	E	N	E/U	
30	261000	Actuarial Pension Liability	E	N	E/U	
30	262000	Actuarial Health Insurance Liability	Е	N	E/U	
30	263000	Actuarial Life Insurance Liability	Е	N	E/U	
30	265000	Actuarial FECA Liability	Е	N	E/U	
30	269000	Other Actuarial Liabilities	E	N	E/U	
31	Environ	nental and disposal liabilities (Note 16)				
31	299500	Estimated Cleanup Cost Liability	Е	N	E/U	

		T				
Line	USSGL	LICCOL A4 Tid-	Begin/	Fed/	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	NonFed	Type Code	Info.
32	Benefits	due and payable				
32	216000	Entitlement Benefits Due and Payable	Е	N	E/U	
33	I oon gue	arantee liabilities (Note 8)				
33	218000	Loan Guarantee Liability	Е	N	E/U	
		,			1,0	
34		es to Government-sponsored enterprises	Г	N.	E/II	
34	211200	Accounts Payable for Federal Government Sponsored Enterprise	Е	N	E/U	
34	292200	Contingent Liabilities - Federal Government Sponsored	Е	N	E/U	
34	272200	Enterprise	L	11	L/O	
35		e and guarantee program liabilities	-	3.7	T: /T.I	
35	220000	Liability for Unpaid Insurance Claims  Liability for Unearned Insurance Premiums	Е	N	E/U	
35	220500 266000	Actuarial Liabilities for Federal Insurance and	E E	N N	E/U E/U	
33	200000	Guarantee Programs	E	IN	E/U	
36		s from others and deferred revenue		3.7	7.77	
36	231000	Liability for Advances and Prepayments	Е	N	E/U	
36	232000	Other Deferred Revenue	Е	N	E/U	
37	Other lia	bilities (Notes 17, 18, and 19)				
37	201000	Liability for Fund Balance With Treasury	E	N	U	
37	213000	Contract Holdbacks	Е	N	E/U	
37	219000	Other Liabilities With Related Budgetary Obligations	Е	N	E/U	
37	219200	Special Drawing Right (SDR) Certificates Issued to	Е	N	Е	
27	219300	Federal Reserve Banks Allocation of Special Drawing Rights (SDRs)	Е	N	Е	
37	221000	Accrued Funded Payroll and Leave	E	N N	E/U	
37	221100	Withholdings Payable	E	N	E/U	
37	240000	Liability for Non-Fiduciary Deposit Funds and	E	N	E/U	
3,	2.0000	Undeposited Collections			2,0	
37	241000	Liability for Clearing Accounts	Е	N	E/U	
37	267000	Actuarial Liabilities for Treasury-Managed Benefit	Е	N	E/U	
		Programs				
37	291000	Prior Liens Outstanding on Acquired Collateral	Е	N	E/U	
37	292000	Contingent Liabilities	Е	N	E/U	
37	294000	Capital Lease Liability	Е	N	E/U	
37	298000	Custodial Liability	Е	N	E/U	2
37	299000	Other Liabilities Without Related Budgetary Obligations	Е	N	E/U	
38		er than intra-governmental/with the public				
	This line	is calculated. Equals sum of lines 28 through 37.				
39	Total lial					
	This line	is calculated. Equals sum of lines 27 and 38.				
40	Commitr	ments and Contingencies (Note 19)				
	Net posit				•	
	Net posit	ion;				
41	Total Un	expended Appropriation (Combined or Consolidated)				
41.1	Unexpen	ded appropriations - Funds from Dedicated Collections	(Note 2	(0)		
41.1	309000	Unexpended Appropriations While Awaiting a Warrant	Е	G	Е	
41.1	310000	Unexpended Appropriations - Cumulative	В		Е	
41.1	310100	Unexpended Appropriations - Appropriations Received	Е	G	Е	
	310200	Unexpended Appropriations - Transfers-In	Е	F	E	
	310300	Unexpended Appropriations - Transfers-Out	Е	F	E	
41.1	310500	Unexpended Appropriations - Prior-Period Adjustments	Е	G	E	
		Due to Corrections of Errors - Years Preceding the Prior-	1			
A1 1	210600	Year  Unayponded Appropriations Adjustments	E	C	F	
	310600 310700	Unexpended Appropriations - Adjustments Unexpended Appropriations - Used - Accrued	E E	G G	E E	
	310700	Unexpended Appropriations - Used - Accrued Unexpended Appropriations - Used - Disbursed	E	G	E	
41.1	310710	Unexpended Appropriations - Prior-Period Adjustments	E	G	E	
	22200	Due to Corrections of Errors			_	
	1		1	I.		

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Reporting Type Code	Addl. Info.
41.1	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Е	G	Е	
41.0	**		C 11			
	309000	ded appropriations - Funds from other than Dedicated	Collecti E		U	
	309000	Unexpended Appropriations While Awaiting a Warrant Appropriations Outstanding - Warrants to be Issued	E	G F	U	
	310000	Unexpended Appropriations - Cumulative	В	Г	U	
	310100	Unexpended Appropriations - Appropriations Received	E	G	U	
	310200	Unexpended Appropriations - Transfers-In	E	F	U	
	310300	Unexpended Appropriations - Transfers-Out	E	F	U	
41.2	310500	Unexpended Appropriations - Prior-Period Adjustments	Е	G	U	
		Due to Corrections of Errors - Years Preceding the Prior- Year				
41.2	310600	Unexpended Appropriations - Adjustments	Е	G	U	
	310700	Unexpended Appropriations - Used - Accrued	Е	G	U	
41.2	310710	Unexpended Appropriations - Used - Disbursed	Е	G	U	
41.2	310800	Unexpended Appropriations - Prior-Period Adjustments	Е	G	U	
		Due to Corrections of Errors				
41.2	310900	Unexpended Appropriations - Prior-Period Adjustments	Е	G	U	
		Due to Changes in Accounting Principles				
	320000	Appropriations Outstanding - Cumulative	В		U	
	320100	Appropriations Outstanding - Warrants Issued	Е	F	U	
	320110	Appropriations Outstanding - Transfers	E	F	U	
	320600	Appropriations Outstanding - Adjustments	Е	F	U	
	320700	Appropriations Outstanding - Used - Accrued	E	F	U	
	320710	Appropriations Outstanding - Used - Disbursed	Е	F	U	
	320800	Appropriations Outstanding - Prior-Period Adjustments	Е	F	U	
42		mulative Results of Operations (Combined or Consolid				
42.1		ive results of operations - Funds from Dedicated Collec		ote 20)		
	331000	Cumulative Results of Operations	В	F.5.1	E	
	510000	Revenue From Goods Sold	Е	F/N	E	
	510900	Contra Revenue for Goods Sold	Е	F/N	E	
42.1		Revenue From Services Provided	Е	F/N	E	
	520900	Contra Revenue for Services Provided	E	F/N	E	
	531000 531100	Interest Revenue - Other Interest Revenue - Investments	E E	F/N F/N	E E	
42.1		Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N F/N	E	
	531200	Interest Revenue - Subsidy Amortization	E	N	E	
	531400	Dividend Income Accounted for Under the Provisions of	E	N	E	
72.1	331400	the Federal Credit Reform Act		11	L	
42.1	531500	Contra Revenue for Dividend Income Accounted for	Е	N	Е	
.2.1	221200	Under the Provisions of the Federal Credit Reform Act	_	- 1	-	
42.1	531700	Contra Revenue for Interest Revenue - Loans Receivable	Е	F/N	Е	
42.1	531800	Contra Revenue for Interest Revenue - Investments	Е	F/N	Е	
	531900	Contra Revenue for Interest Revenue - Other	E	F/N	E	
	532000	Penalties and Fines Revenue	E	N	E	
	532400	Contra Revenue for Penalties and Fines	E	N	E	
	532500	Administrative Fees Revenue	E	F/N	E	
	532900	Contra Revenue for Administrative Fees	E	F/N	E	
	540000	Funded Benefit Program Revenue	E	F/N	E	
	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	E	
	550000	Insurance and Guarantee Premium Revenue	E	N	E	
42.1		Contra Revenue for Insurance and Guarantee Premium	E	N	E	
42.1	5(0000	Revenue	г	3.T	Б	
	560000	Donated Revenue - Financial Resources	E	N	E	
	560900	Contra Revenue for Donations - Financial Resources	E	N	E	
	561000	Donated Revenue - Non-Financial Resources  Contra Donated Revenue - Nonfinancial Resources	E	N	E	
	561900 564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N N	E E	
		Contra Forfeiture Revenue - Cash and Cash Equivalents	E E	N N	E E	
	564900 565000	Forfeiture Revenue - Cash and Cash Equivalents Forfeiture Revenue - Forfeitures of Property	E	N N	E E	
	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N N	E	
	570000	Expended Appropriations - Used - Accrued	E	G	E	
.2.1	2,000	1		,		

	USSGL	USSGL Account Title	Begin/	Fed/ NonFed	Reporting	Addl. Info.
No.	Acct.		End		Type Code	11110.
42.1		Expended Appropriations - Disbursed	E	G	E	
42.1	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior- Year	Е	G	Е	
42.1	570000		E	C	E	
42.1	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Е	G	Е	
42.1	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Е	G	Е	
42.1	571300	Accrual of Amounts Receivable from Custodian or Non- Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government	Е	F	Е	
42.1	572000	Financing Sources Transferred In Without Reimbursement	Е	F	Е	
42.1	573000	Financing Sources Transferred Out Without	Е	F/Z	Е	
		Reimbursement				
42.1	573500	Appropriated Dedicated Collections to be Transferred In	Е	F	Е	
42.1	573600	Appropriated Dedicated Collections to be Transferred Out	Е	F	Е	
42.1	574000	Appropriated Dedicated Collections Transferred In	E	F	E	
_	574500	Appropriated Dedicated Collections Transferred Out	E	F	Е	
_	575000	Expenditure Financing Sources - Transfers-In	Е	F	Е	
42.1	575500	Non-Expenditure Financing Sources - Transfers-In - Other	Е	F	Е	
42.1	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	Е	F	E	
42.1	576000	Expenditure Financing Sources - Transfers-Out	Е	F	Е	
42.1	576500	Non-Expenditure Financing Sources - Transfers-Out -	Е	F	Е	
42.1	576600	Other Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	Е	F	Е	
42.1	577500	Non-Budgetary Financing Sources Transferred In	Е	F	Е	
	577600	Non-Budgetary Financing Sources Transferred Out	E	F	E	
	578000	Imputed Financing Sources	E	F	E	
42.1	579000	Other Financing Sources	Е	G/Z	Е	
42.1	579100	Adjustment to Financing Sources - Credit Reform	Е	F	Е	
42.1	579200	Financing Sources To Be Transferred Out - Contingent Liability	Е	F	Е	
42.1	579500	Seigniorage	Е	N	Е	
42.1	580000	Tax Revenue Collected - Not Otherwise Classified	Е	G/N	Е	
42.1	580100	Tax Revenue Collected - Individual	E	G/N	Е	
42.1	580200	Tax Revenue Collected - Corporate	Е	G/N	Е	
42.1	580300	Tax Revenue Collected - Unemployment	Е	G/N	Е	
	580400	Tax Revenue Collected - Excise	E	G/N	E	
	580500	Tax Revenue Collected - Estate and Gift	Е	G/N	Е	
	580600	Tax Revenue Collected - Customs	Е	G/N	Е	
42.1	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	Е	G/N	Е	
	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	Е	
	582200	Tax Revenue Accrual Adjustment - Corporate	Е	G/N	Е	
	582300	Tax Revenue Accrual Adjustment - Unemployment	Е	G/N	Е	
	582400	Tax Revenue Accrual Adjustment - Excise	Е	G/N	Е	
	582500	Tax Revenue Accrual Adjustment - Estate and Gift	Е	G/N	Е	
_	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	E	
	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	E	
	583100	Contra Revenue for Taxes - Individual	E	G/N	E	
	583200	Contra Revenue for Taxes - Corporate	E	G/N	E	
	583300	Contra Revenue for Taxes - Unemployment  Contra Revenue for Taxes - Excise	E	G/N	E	
	583400 583500	Contra Revenue for Taxes - Excise  Contra Revenue for Taxes - Estate and Gift	E	G/N	E E	
	583600	Contra Revenue for Taxes - Estate and Gift  Contra Revenue for Taxes - Customs	E E	G/N G/N	E E	
	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N G/N	E	
	202000	Tan Terende Refunds - 1101 Offici Wise Classified	ப	G/19	L	
	589100	Tax Revenue Refunds - Individual	E	G/N	E	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Reporting Type Code	Addl. Info.
	589300	Tax Revenue Refunds - Unemployment	Е	G/N	Е	IIIIO.
	589400	Tax Revenue Refunds - Unemployment  Tax Revenue Refunds - Excise	E	G/N	E	
_	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	E	
	589600	Tax Revenue Refunds - Customs	E	G/N	E	
	590000	Other Revenue	E	F/N/Z	E	2
	590900	Contra Revenue for Other Revenue	Е	F/N/Z	Е	2
42.1	591900	Revenue and Other Financing Sources - Cancellations	Е	G	Е	
42.1	592100	Valuation Change in Investments - Exchange	Е	N	E	
		Stabilization Fund (ESF)				
42.1	592200	Valuation Change in Investments for Federal	Е	N	E	
		Government Sponsored Enterprise				
42.1	592300	Valuation Change in Investments - Beneficial Interest in	Е	N	E	
40.4	<b>=</b> 00000	Trust		D/G A I	-	
42.1	599000	Collections for Others - Statement of Custodial Activity	Е	F/G/N	Е	
42.1	500100	Assessed Callegations for Others Chatemant of Coate Hall	Е	E/C/NI	Е	
42.1	599100	Accrued Collections for Others - Statement of Custodial Activity	Е	F/G/N	Е	
42.1	599300	Offset to Non-Entity Collections - Statement of Changes	Е	F/G	Е	
42.1	399300	in Net Position	E	170	L	
42 1	599400	Offset to Non-Entity Accrued Collections - Statement of	Е	F/G	Е	
12.1	377100	Changes in Net Position		170	L	
42.1	599700	Financing Sources Transferred In From Custodial	Е	F	Е	
		Statement Collections	_	_	_	
42.1	599800	Custodial Collections Transferred Out to a Treasury	Е	F	Е	
		Account Symbol Other Than the General Fund of the				
		U.S. Government				
42.1	610000	Operating Expenses/Program Costs	Е	F/N	Е	
42.1	615000	Expensed Asset	Е		E	
42.1	619000	Contra Bad Debt Expense - Incurred for Others	Е	F/N	Е	
42.1	619900	Adjustment to Subsidy Expense	Е	N	E	
42.1	631000	Interest Expenses on Borrowing From the Bureau of the	Е	F	E	
		Fiscal Service and/or the Federal Financing Bank				
	632000	Interest Expenses on Securities	E	F/N	E	
	633000	Other Interest Expenses	Е	F/N	E	
42.1		Remuneration Interest	Е	F/N	E	
42.1	634000	Interest Expense Accrued on the Liability for Loan Guarantees	Е	N	Е	
42.1	640000	Benefit Expense	Е	F/N/Z	E	
	650000	Cost of Goods Sold	E	F/N	E	
	660000	Applied Overhead	E	N	E	
	661000	Cost Capitalization Offset	E	N	E	
	671000	Depreciation, Amortization, and Depletion	E	N	E	
	672000	Bad Debt Expense	E	F/N	E	
42.1		Imputed Costs	Е	F	Е	
42.1	679000	Other Expenses Not Requiring Budgetary Resources	Е	F/N	Е	
42.1	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-	Е	N	Е	
		governmental Administrative Fees				
42.1	680000	Future Funded Expenses	Е	F/N/Z	Е	
42.1	685000	Employer Contributions to Employee Benefit Programs	Е	F	E	
		Not Requiring Current-Year Budget Authority				
		(Unobligated)	_			
42.1		Non-Production Costs	E	F/N/Z	E	
42.1		Gains on Disposition of Assets - Other	Е	N	E	
	711100	Gains on Disposition of Investments	Е	F/N	Е	
42.1	711200 717100	Gains on Disposition of Borrowings Gains on Changes in Long-Term Assumptions - From	E E	F N	E E	
4∠.1	/1/100	Experience	E	1N	E	
42.1	717200	Losses on Changes in Long-Term Assumptions - From	Е	N	Е	
72.1	,1,200	Experience	L	1.0	Ľ	
42.1	718000	Unrealized Gains	Е	F/N	Е	
42.1		Unrealized Gain - Exchange Stabilization Fund (ESF)	E	N	E	
		Other Gains	E	F/N	E	
42.1	719100	Gains for Exchange Stabilization Fund (ESF) Accrued	Е	N	Е	
		Interest and Charges				
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	USSGL		Begin/	Fed/	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	NonFed	Type Code	Info.
42.1	721000	Losses on Disposition of Assets - Other	Е	N	Е	
42.1	721100	Losses on Disposition of Investments	Е	F/N	Е	
42.1	721200	Losses on Disposition of Borrowings	Е	F	Е	
42.1	727100	Gains on Changes in Long-Term Assumptions	Е	N	E	
42.1	727200	Losses on Changes in Long-Term Assumptions	Е	N	Е	
42.1		Unrealized Losses	Е	F/N	Е	
42.1		Unrealized Losses - Exchange Stabilization Fund (ESF)	Е	N	Е	
	729000	Other Losses	E	F/N	E	
42.1	729100	Losses for Exchange Stabilization Fund (ESF) Accrued	E	N	E	
72.1	727100	Interest and Charges		11	L	
42.1	729200	Other Losses From Impairment of Assets	Е	N	E	
	730000		E	N	E	
_		Extraordinary Items	E	N/Z	E	
_	740000	Prior-Period Adjustments Due to Corrections of Errors				
42.1	740100	Prior-Period Adjustments Due to Changes in	Е	N/Z	Е	
		Accounting Principles				
42.1	740500	Prior-Period Adjustments Due to Corrections of Errors -	Е	N/Z	Е	
		Years Preceding the Prior-Year				
42.1	750000	Distribution of Income - Dividend	Е	N/Z	E	
42.1	760000	Changes in Actuarial Liability	E	N	E	
42.1	880100	Offset for Purchases of Assets	Е	F	Е	
42.1	880200	Purchases of Property, Plant, and Equipment	Е	F	Е	
42.1	880300	Purchases of Inventory and Related Property	Е	F	Е	
42.1		Purchases of Assets - Other	E	F	E	
						1
42.2	Cumulat	ive results of operations - Funds from other than Dedic	ated Co	llections		
42.2	331000	Cumulative Results of Operations	В		U	
42.2	510000	Revenue From Goods Sold	Е	F/N	U	
42.2	510900	Contra Revenue for Goods Sold	Е	F/N	U	
42.2	520000	Revenue From Services Provided	Е	F/N	U	
42.2	520900	Contra Revenue for Services Provided	Е	F/N	U	
	531000	Interest Revenue - Other	E	F/N	U	
	531100	Interest Revenue - Investments	E	F/N	U	
	531100	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	U	
	531200		E			
		Interest Revenue - Subsidy Amortization		N	U	
42.2	531400	Dividend Income Accounted for Under the Provisions of	Е	N	U	
		the Federal Credit Reform Act				
42.2	531500	Contra Revenue for Dividend Income Accounted for	Е	N	U	
		Under the Provisions of the Federal Credit Reform Act				
42.2	531700	Contra Revenue for Interest Revenue - Loans	Е	F/N	U	
		Receivable				
42.2	531800	Contra Revenue for Interest Revenue - Investments	Е	F/N	U	
42.2	531900	Contra Revenue for Interest Revenue - Other	Е	F/N	U	
42.2	532000	Penalties and Fines Revenue	Е	N	U	
42.2	532400	Contra Revenue for Penalties and Fines	Е	N	U	
	532500	Administrative Fees Revenue	E	F/N	U	
	532900	Contra Revenue for Administrative Fees	E	F/N	U	
	540000	Funded Benefit Program Revenue	E	F/N	U	
		8				
	540500	Unfunded FECA Benefit Revenue	E	F/N	U	
	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F/N	U	
	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	U	
	550000	Insurance and Guarantee Premium Revenue	Е	N	U	
42.2	550900	Contra Revenue for Insurance and Guarantee Premium	E	N	U	
		Revenue				
42.2	560000	Donated Revenue - Financial Resources	Е	N	U	
42.2	560900	Contra Revenue for Donations - Financial Resources	Е	N	U	
	561000	Donated Revenue - Non-Financial Resources	Е	N	U	
	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	U	
	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	U	
	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	U	
	565000	Forfeiture Revenue - Forfeitures of Property	E	N	U	
	+					
	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	U	
	570000	Expended Appropriations - Used - Accrued	Е	G	U	
	570005	Appropriations - Expended - Accrued	Е	F	U	
	570006	Appropriations - Expended - Disbursed	E	F	U	
42.2	570010	Expended Appropriations - Disbursed	Е	G	U	

	USSGL		Begin/	Fed/	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	NonFed	Type Code	Info.
42.2	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior- Year	Е	G	U	
42.2	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Е	G	U	
	570810	Appropriations - Expended - Prior-Period Adjustments	Е	F	U	
42.2	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Е	G	U	
	571000	Transfer-in of Agency Unavailable Custodial and Non- Entity Collections	Е	F	U	
42.2	571200	Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government	Е	F	U	
42.2	571300	Accrual of Amounts Receivable from Custodian or Non-	Е	F	U	
		Entity Assets Receivable from a Federal Agency - Other Than the General Fund of the U.S. Government				
42.2	572000	Financing Sources Transferred In Without	Е	F	U	
		Reimbursement				
42.2	573000	Financing Sources Transferred Out Without Reimbursement	Е	F/Z	U	
42.2	573500	Appropriated Dedicated Collections to be Transferred In	Е	F	U	
42.2	573600	Appropriated Dedicated Collections to be Transferred Out	Е	F	U	
42.2	574000	Appropriated Dedicated Collections Transferred In	Е	F	U	
42.2	574500	Appropriated Dedicated Collections Transferred Out	Е	F	U	
	575000	Expenditure Financing Sources - Transfers-In	Е	F	U	
42.2	575500	Non-Expenditure Financing Sources - Transfers-In - Other	Е	F	U	
42.2	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	Е	F	U	
	576000	Expenditure Financing Sources - Transfers-Out	E	F	U	
42.2	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	Е	F	U	
42.2	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	Е	F	U	
42.2	577500	Non-Budgetary Financing Sources Transferred In	Е	F	U	
	577600	Non-Budgetary Financing Sources Transferred Out	Е	F	U	
	578000	Imputed Financing Sources	Е	F	U	
	579000	Other Financing Sources	Е	G/Z	U	
	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	Е	G	U	
	579010	Other General Fund Financing Sources	E	F/Z	U	
	579100	Adjustment to Financing Sources - Credit Reform	Е	F	U	
	579200	Financing Sources To Be Transferred Out - Contingent Liability	Е	F	U	
	579500	Seigniorage	E	N	U	
	580000	Tax Revenue Collected - Not Otherwise Classified	Е	G/N	U	
	580100	Tax Revenue Collected - Individual Tax Revenue Collected - Corporate	E E	G/N	U U	
	580200 580300	Tax Revenue Collected - Corporate  Tax Revenue Collected - Unemployment	E	G/N G/N	U	
_	580400	Tax Revenue Collected - Chemptoyment  Tax Revenue Collected - Excise	E	G/N	U	
	580500	Tax Revenue Collected - Estate and Gift	E	G/N	U	
	580600	Tax Revenue Collected - Customs	E	G/N	U	
42.2		Tax Revenue Accrual Adjustment - Not Otherwise Classified	Е	G/N	U	
42.2	582100	Tax Revenue Accrual Adjustment - Individual	Е	G/N	U	
	582200	Tax Revenue Accrual Adjustment - Corporate	Е	G/N	U	
	582300	Tax Revenue Accrual Adjustment - Unemployment	Е	G/N	U	
42.2	582400	Tax Revenue Accrual Adjustment - Excise	Е	G/N	U	
	582500	Tax Revenue Accrual Adjustment - Estate and Gift	Е	G/N	U	
	582600	Tax Revenue Accrual Adjustment - Customs	Е	G/N	U	
	583000	Contra Revenue for Taxes - Not Otherwise Classified	Е	G/N	U	
	583100	Contra Revenue for Taxes - Individual	Е	G/N	U	
42.2	583200	Contra Revenue for Taxes - Corporate	Е	G/N	U	

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Reporting Type Code	Addl. Info.
42.2	583300	Contra Revenue for Taxes - Unemployment	Е	G/N	U	
	583400	Contra Revenue for Taxes - Excise	E	G/N	U	
	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	U	
42.2	583600	Contra Revenue for Taxes - Customs	Е	G/N	U	
42.2	589000	Tax Revenue Refunds - Not Otherwise Classified	Е	G/N	U	
42.2	589100	Tax Revenue Refunds - Individual	Е	G/N	U	
42.2	589200	Tax Revenue Refunds - Corporate	Е	G/N	U	
42.2	589300	Tax Revenue Refunds - Unemployment	Е	G/N	U	
42.2	589400	Tax Revenue Refunds - Excise	Е	G/N	U	
	589500	Tax Revenue Refunds - Estate and Gift	Е	G/N	U	
	589600	Tax Revenue Refunds - Customs	Е	G/N	U	
	590000	Other Revenue	Е	F/N/Z	U	
	590900	Contra Revenue for Other Revenue	Е	F/N/Z	U	
	591900	Revenue and Other Financing Sources - Cancellations	E	G	U	
42.2	591910	Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S. Government	Е	F	U	
42.2	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	Е	N	U	
42.2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	Е	N	U	
42.2	592300	Valuation Change in Investments - Beneficial Interest in Trust	Е	N	U	
42.2	599000	Collections for Others - Statement of Custodial Activity	Е	F/G/N	U	
42.2	599100	Accrued Collections for Others - Statement of Custodial Activity	Е	F/G/N	U	
42.2	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	Е	F/G	U	
42.2	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	Е	F/G	U	
42.2	599700	Financing Sources Transferred In From Custodial Statement Collections	Е	F	U	
42.2	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	Е	F	U	
42.2	610000	Operating Expenses/Program Costs	Е	F/N	U	
42.2	615000	Expensed Asset	Е		U	
42.2	619000	Contra Bad Debt Expense - Incurred for Others	Е	F/N	U	
42.2	619900	Adjustment to Subsidy Expense	Е	N	U	
42.2	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	Е	F	U	
42.2	632000	Interest Expenses on Securities	Е	F/N	U	
42.2	633000	Other Interest Expenses	Е	F/N	U	
42.2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	Е	N	U	
42.2	640000	Benefit Expense	Е	F/N/Z	U	
42.2	650000	Cost of Goods Sold	E	F/N	U	
	660000	Applied Overhead	Е	N	U	
	661000	Cost Capitalization Offset	Е	N	U	
_	671000	Depreciation, Amortization, and Depletion	Е	N	U	
	672000	Bad Debt Expense	Е	F/N	U	
	673000	Imputed Costs	Е	F	U	
	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	U	
	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra- governmental Administrative Fees	Е	N	U	
	680000	Future Funded Expenses	Е	F/N/Z	U	
42.2	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Е	F	U	
42.2	690000	Non-Production Costs	Е	F/N/Z	U	
	711000	Gains on Disposition of Assets - Other	E	N	U	
	711100	Gains on Disposition of Investments	Е	F/N	U	
	711200	Gains on Disposition of Borrowings	Е	F	U	

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Reporting Type Code	Addl. Info.
42.2		Gains on Changes in Long-Term Assumptions - From	Е	N	U	THIO.
42.2	717200	Experience  Losses on Changes in Long-Term Assumptions - From	Е	N	U	
42.2	718000	Experience Unrealized Gains	Е	F/N	U	
	719000	Other Gains	Е	F/N	U	
42.2	719090	Gains on International Monetary Fund Assets	Е		U	
42.2	721000	Losses on Disposition of Assets - Other	Е	N	U	
42.2	721100	Losses on Disposition of Investments	Е	F/N	U	
42.2	721200	Losses on Disposition of Borrowings	Е	F	U	
42.2	727100	Gains on Changes in Long-Term Assumptions	Е	N	U	
	727200	Losses on Changes in Long-Term Assumptions	Е	N	U	
	728000	Unrealized Losses	Е	F/N	U	
	729000	Other Losses	Е	F/N	U	
	729090	Losses on International Monetary Fund Assets	Е		U	
	729200	Other Losses From Impairment of Assets	Е	N	U	
	730000	Extraordinary Items	E	N	U	
	740000	Prior-Period Adjustments Due to Corrections of Errors	Е	N/Z	U	
	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	Е	N/Z	U	
42.2	740500	Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior-Year	Е	N/Z	U	
42.2	750000	Distribution of Income - Dividend	Е	N/Z	U	
42.2	760000	Changes in Actuarial Liability	Е	N	U	
42.2	771000	Trust Fund Warrant Journal Vouchers Issued Net of Adjustments	Е	F	U	
42.2	880100	Offset for Purchases of Assets	Е	F	U	
42.2	880200	Purchases of Property, Plant, and Equipment	Е	F	U	
42.2	880300	Purchases of Inventory and Related Property	E	F	U	
42.2	880400	Purchases of Assets - Other	E	F	U	
44	This line is calculated. Equals sum of lines 41 and 42.					
	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	FASAB recognizes amounts returned to Puerto Rico and the U.S. Virgin Islands as non-federal custodial liabilities as referenced in SFFAS No. 7, paragraph 289.				
	3	Does not include derivative assets.				
	4	Related to investments in derivative assets.				
	5	Includes non-derivative liabilities.				
	6	Related to derivative liabilities.				
	7	Exclude General Fund (Trading Partner code 9900) activity in this account.				
	8	Report only General Fund (Trading Partner code 9900) activity associated with this account. With the implementation of GTAS there is a new Federal/Nonfederal attribute domain value of G for the General Fund.				