Section VI

						Budgetary		
	USSGL		Begin/	Fed/	Exch/	Impact	Reporting	Addl.
	Acct.	USSGL Account Title	End	NonFed	Nonexch	Indicator	Type Code	Info.
1	-	ion, beginning of period	1				1	1
1	310000	Unexpended Appropriations - Cumulative	B				E/U	
1	320000	Appropriations Outstanding - Cumulative	B				U	
1	331000	Cumulative Results of Operations	В				E/U	
2	Non-fede	ral prior-period adjustments:]			
2.1		in accounting principles		1			1	1
2.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N			E/U	
2.2	Correcti	ons of errors - non-federal						
2.2	740000	Prior-Period Adjustments Due to Corrections of Errors	Е	Ν			E/U	
2.3	Correcti	ons of errors - years preceding the prior year - non-federal						
2.3	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	Е	Ν			E/U	9
3	Federal	prior-period adjustments]			
5	-]			
3.1	-	in accounting principles - federal (RC 29) - Footnote 1	-	-		1		1
3.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	Е	Z			E/U	<u> </u>
3.2	Correcti	ons of errors - federal (RC 29)]			
3.2	740000	Prior-Period Adjustments Due to Corrections of Errors	Е	Z			E/U	
3.3	Correcti	ons of errors - years preceding the prior year - federal (RC 29)]			
3.3	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	Е	Z			E/U	9
2.4	D	is de dimeters and a second de second de la construction de la constru		1	1	1	1	
3.4 3.4	310500	riod adjustment to unexpended appropriations - federal (RC 31) Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors -	Е	G			E/U	9
5.4	310500	Years Preceding the Prior-Year	г	U			E/O	, ,
3.4	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Е	G			E/U	
3.4	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting	Е	G			E/U	
		Principles						
3.5	Prior per	riod adjustment to expended appropriations - federal (RC 32)]			
3.5	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years	Е	G			E/U	9
3.5	570800	Preceding the Prior-Year Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Е	G			E/U	
	570900	Expended Appropriations - Prior-Period Adjustments Due to Concetions of Entors	E	G			E/U	
		Principles	_	_				
3.6	Prior per	riod adjustment to appropriations outstanding - federal (RC 31)			1			
3.6	320800	Appropriations Outstanding - Prior-Period Adjustments	Е	F			E/U	
27	D	ind a dimensional difference and adding the develop (DC 22). Explored a 1			1	l.	l.	
	570810	riod adjustment to appropriations expended - federal (RC 32) - Footnote 1 Appropriations - Expended - Prior-Period Adjustments	Е	F			E/U	1
5.7			Б	Г			L/O	
4		ion, beginning of period - adjusted			-			
	This line	is calculated.						
	For curr	ent year, equals sum of lines, 1, 2.1, 2.2, 3.1, 3.2, 3.4, 3.5, 3.6, and 3.7.]			
	For prior	r year, equals sum of lines, 1, 2.1, 2.2, 2.3, and 3.1 - 3.7.]			
5	Non-fede	ral non-exchange revenue:]			
5.1	Individu	al income tax and tax withholdings (for use by Treasury only)]			
	580100	Tax Revenue Collected - Individual	Е	N	Т		E/U	
5.1	582100	Tax Revenue Accrual Adjustment - Individual	Е	N	Т		E/U	
	583100	Contra Revenue for Taxes - Individual	Е	N	Т		E/U	
5.1	589100	Tax Revenue Refunds - Individual	Е	Ν	Т		E/U	
5.2	Corpora	tion income taxes (for use by Treasury only)]			
5.2	580200	Tax Revenue Collected - Corporate	Е	N	Т		E/U	
	582200	Tax Revenue Accrual Adjustment - Corporate	Е	N	Т		E/U	
	583200	Contra Revenue for Taxes - Corporate	Е	Ν	Т		E/U	
5.2	589200	Tax Revenue Refunds - Corporate	Е	N	Т		E/U	
5.3	Excise ta	xes]			

Section VI

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

	USSGL		Begin/	Fed/	Exch/	Budgetary Impact	Reporting	Addl.
No.	Acct.	USSGL Account Title	End	NonFed	Nonexch	Indicator	Type Code	Info.
5.3	580400	Tax Revenue Collected - Excise	Е	Ν	Т		E/U	
5.3	582400	Tax Revenue Accrual Adjustment - Excise	E	N	Т		E/U	
5.3	583400	Contra Revenue for Taxes - Excise	Е	N	Т		E/U	
5.3	589400	Tax Revenue Refunds - Excise	Е	N	Т		E/U	
5.4	Unemplo	yment taxes]			
5.4	580300	Tax Revenue Collected - Unemployment	Е	N	Т		E/U	
	582300	Tax Revenue Accrual Adjustment - Unemployment	Е	N	Т		E/U	
5.4	583300	Contra Revenue for Taxes - Unemployment	Е	N	Т		E/U	
5.4	589300	Tax Revenue Refunds - Unemployment	Е	Ν	Т		E/U	
5.5	Customs	duties]			
	580600	Tax Revenue Collected - Customs	Е	N	Т		E/U	
	582600	Tax Revenue Accrual Adjustment - Customs	E	N	T		E/U	
	583600	Contra Revenue for Taxes - Customs	E	N	T		E/U	
	589600	Tax Revenue Refunds - Customs	E	N	T		E/U	
					1 -			
		d gift taxes			_	1		1
	580500	Tax Revenue Collected - Estate and Gift	E	N	T		E/U	
	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	N	T		E/U	
	583500 589500	Contra Revenue for Taxes - Estate and Gift Tax Revenue Refunds - Estate and Gift	E	N N	T T		E/U E/U	
5.6	389300	Tax Revenue Relunds - Estate and Gilt	E	IN	1		E/U	
5.7	Other ta:	xes and receipts						
5.7	531000	Interest Revenue - Other	Е	Ν	E/T		E/U	
5.7	531100	Interest Revenue - Investments	E	N	Т		E/U	
	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	Ν	Т		E/U	
	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	Ν	Т		E/U	
	531800	Contra Revenue for Interest Revenue - Investments	E	N	Т		E/U	
	531900	Contra Revenue for Interest Revenue - Other	E	N	Т		E/U	
	532000	Penalties and Fines Revenue	E	N	T		E/U	
	532400	Contra Revenue for Penalties and Fines	E	N	T		E/U	
	540000 540900	Funded Benefit Program Revenue Contra Revenue for Funded Benefit Program Revenue	E	N N	T T		E/U E/U	
	560000	Donated Revenue - Financial Resources	E	N	T		E/U E/U	
	560900	Contra Revenue for Donations - Financial Resources	E	N	T		E/U	
	561000	Donated Revenue - Non-Financial Resources	E	N	T		E/U	
	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	T		E/U	
	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	T	D	E/U	
	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	T	D	E/U	
5.7	565000	Forfeiture Revenue - Forfeitures of Property	Е	N	Т	Е	E/U	
5.7	565900	Contra Forfeiture Revenue - Forfeitures of Property	Е	Ν	Т	Е	E/U	
5.7	579500	Seigniorage	Е	N		E	E/U	3
5.7	580000	Tax Revenue Collected - Not Otherwise Classified	E	N	Т		E/U	
	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	N	Т		E/U	
	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	N	Т		E/U	
	589000	Tax Revenue Refunds - Not Otherwise Classified	E	N	T	D.T	E/U	
	590000	Other Revenue	E	N	T	D/E	E/U	
	590900	Contra Revenue for Other Revenue	E	N	Т	D/E	E/U	
	592300 599000	Valuation Change in Investments - Beneficial Interest in Trust	E	N	T E/T	D/E	E/U E/U	
	599000 599100	Collections for Others - Statement of Custodial Activity Accrued Collections for Others - Statement of Custodial Activity	E	N N	E/T E/T	D/E D/E	E/U E/U	
	711000	Gains on Disposition of Assets - Other	E	N	T	D/E D/E	E/U E/U	
	7111000	Gains on Disposition of Assets - Other Gains on Disposition of Investments	E	N	T	D/E D/E	E/U	
	718000	Unrealized Gains	E	N	T	D/E D/E	E/U	
	719000	Other Gains	E	N	T	D/E	E/U	
	719090	Gains on International Monetary Fund Assets	Е		Т	D/E	U	
	721000	Losses on Disposition of Assets - Other	E	N	Т	D/E	E/U	
5.7	721100	Losses on Disposition of Investments	Е	N	Т	D/E	E/U	L
5.7	728000	Unrealized Losses	Е	Ν	Т	D/E	E/U	
5.7	729000	Other Losses	Е	N	Т	D/E	E/U	
	729090	Losses on International Monetary Fund Assets	E		Т	D/E	U	1
5.7 5.7	729090	Distribution of Income - Dividend	E	N	T	D/E	E/U	

5.8 Miscellaneous earned revenues - Footnote 2

Part 1

Section VI

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Exch/ Nonexch	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
5.8	590000	Other Revenue	E	N	Е	D/E	E/U	
5.8	590900	Contra Revenue for Other Revenue	E	N	E	D/E D/E	E/U E/U	
			Ľ		1	Dil	LiO	
5.9		n-federal non-exchange revenue			-			
	This line	is calculated. Equals sum of lines 5.1 through 5.8.						
6	Federal 1	non-exchange revenue:						
(1	.]			
6.1		securities interest revenue including associated gains and losses (non-exchange) (RC 03) Interest Revenue - Investments			Т		E/H	4
6.1 6.1	531100 531800	Contra Revenue - Investments	E	F F	T		E/U E/U	4
6.1	711100	Gains on Disposition of Investments	E	F	T	D/E	E/U	4
6.1	718000	Unrealized Gains	E	F	T	D/E D/E	E/U	4
6.1	721100	Losses on Disposition of Investments	Е	F	Т	D/E	E/U	4
6.1	728000	Unrealized Losses	Е	F	Т	D/E	E/U	4
67	Downowi	nge and other interest revenue (non evaluance) (DC 05) Eastnote 1]			
6.2 6.2	531000	ngs and other interest revenue (non-exchange) (RC 05) - Footnote 1 Interest Revenue - Other	Е	F	Т		E/U	4
6.2	531000	Interest Revenue - Loans Receivable/Uninvested Funds	E	F	T		E/U E/U	4
6.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F	T		E/U	4
6.2	531900	Contra Revenue for Interest Revenue - Other	E	F	T		E/U	4
	579100	Adjustment to Financing Sources - Credit Reform	Е	F		Е	E/U	
6.3	Borrowi	ngs Gains (RC 06)/01			1		-	
6.3	719000	Other Gains	Е	F	Т	D/E	E/U	4
0.5	/19000		Е	Г	1	D/E	E/U	4
6.4		ngs Losses (RC 06)/01	-1	i .		1		r
6.4	729000	Other Losses	E	F	Т	D/E	E/U	4
6.5	Benefit p	rogram revenue (non-exchange) (RC 26) - Footnote 1]			
6.5	540000	Funded Benefit Program Revenue	Е	F	Т		E/U	4
6.5	540900	Contra Revenue for Funded Benefit Program Revenue	Е	F	Т		E/U	4
6.6	Other to	xes and receipts (RC 45) - Footnote 1]			
0.0 6.6	580000	Tax Revenue Collected - Not Otherwise Classified	Е	G	Т		E/U	
6.6	580100	Tax Revenue Collected - Individual	E	G	T		E/U	
6.6	580200	Tax Revenue Collected - Corporate	E	G	T		E/U	
6.6	580300	Tax Revenue Collected - Unemployment	Е	G	Т		E/U	
6.6	580400	Tax Revenue Collected - Excise	Е	G	Т		E/U	
6.6	580500	Tax Revenue Collected - Estate and Gift	Е	G	Т		E/U	
6.6	580600	Tax Revenue Collected - Customs	Е	G	Т		E/U	
6.6	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	Е	G	Т		E/U	
6.6	582100	Tax Revenue Accrual Adjustment - Individual	E	G	Т		E/U	
6.6	582200	Tax Revenue Accrual Adjustment - Corporate	E	G	T		E/U	
	582300 582400	Tax Revenue Accrual Adjustment - Unemployment Tax Revenue Accrual Adjustment - Excise	E	G G	T T		E/U E/U	
6.6	582500	Tax Revenue Accrual Adjustment - Excise	E	G	T		E/U E/U	
6.6	582600	Tax Revenue Accrual Adjustment - Listate and Ont	E	G	T		E/U	
6.6	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G	T		E/U	
6.6	583100	Contra Revenue for Taxes - Individual	Е	G	Т		E/U	
6.6	583200	Contra Revenue for Taxes - Corporate	Е	G	Т		E/U	
6.6	583300	Contra Revenue for Taxes - Unemployment	Е	G	Т		E/U	
6.6	583400	Contra Revenue for Taxes - Excise	E	G	Т		E/U	
6.6	583500	Contra Revenue for Taxes - Estate and Gift	E	G	T		E/U	
6.6	583600	Contra Revenue for Taxes - Customs	E	G	T		E/U	
6.6 6.6	589000 589100	Tax Revenue Refunds - Not Otherwise Classified Tax Revenue Refunds - Individual	E	G G	T T		E/U E/U	
0.0	589100	Tax Revenue Refunds - Individual Tax Revenue Refunds - Corporate	E	G	T		E/U E/U	
6.6	589300	Tax Revenue Refunds - Corporate	E	G	T		E/U E/U	
6.6 6.6			E	G	T		E/U	
6.6 6.6 6.6		1 ax Revenue Refunds - Excise				1		
6.6	589400 589500	Tax Revenue Refunds - Excise Tax Revenue Refunds - Estate and Gift	E	G	Т		E/U	
6.6 6.6	589400			G G	T T		E/U E/U	
6.6 6.6 6.6	589400 589500 589600	Tax Revenue Refunds - Estate and Gift Tax Revenue Refunds - Customs	E E					
6.6 6.6 6.6	589400 589500 589600	Tax Revenue Refunds - Estate and Gift	E E					

Fiscal Year 2021 Reporting

SUPPLEMENT

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Exch/ Nonexch	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
6.8		ns transferred into a TAS Other Than the General Fund of the U.S. Government - Non		· · · /		D (D		
6.8	599700	Financing Sources Transferred In From Custodial Statement Collections	Е	F	E/T	D/E	E/U	
6.9		of Collections Yet to be Transferred to a TAS Other Than the General Fund of the U.S. ange (RC 16)						
6.9	599000	Collections for Others - Statement of Custodial Activity	Е	F	E/T	D/E	E/U	
6.9	599100	Accrued Collections for Others - Statement of Custodial Activity	Е	F	E/T	D/E	E/U	
6.9	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	F		E	E/U	
6.9	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	Е	F		E	E/U	
6.10		for Entity amounts to be collected in a TAS Other Than the General Fund of the U.S. C ange (RC 16)	Jovernm	ient -				
6.10	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	E/T		E/U	
6.11	Total fee	leral non-exchange revenue						
		is calculated. Equals sum of lines 6.1 through 6.10.			1			
7	Financia	g sources:			-			
/	r manuli	g sources.]			
7.1	~~ ~	iations received as adjusted (rescissions and other adjustments) (RC 41) - Footnote 1	1	ſ		T	[
7.1	309000	Unexpended Appropriations While Awaiting a Warrant	E	G			E/U	
7.1	310100 310600	Unexpended Appropriations - Appropriations Received Unexpended Appropriations - Adjustments	E	G G			E/U	
7.1			Е	G	1		E/U	
7.2 7.2	Appropr 310700	iations used (RC 39) Unexpended Appropriations - Used - Accrued	E	C			E/H	
7.2	310700	Unexpended Appropriations - Used - Disbursed	E	G G			E/U E/U	
			Б	U	1		L/O	
7.3	Appropr 570000	iations expended (RC 38) - Footnote 1	E	C			E/II	
7.3	570000	Expended Appropriations - Used - Accrued Expended Appropriations - Disbursed	E	G G			E/U E/U	
			2	5	1	1	1,0	
7.4	~~ ~	iation of unavailable special or trust fund receipts transfers-in (RC 07) - Footnote 1	F	F			E/L	
7.4	573500 574000	Appropriated Dedicated Collections to be Transferred In Appropriated Dedicated Collections Transferred In	E	F			E/U E/U	4
			Б	ľ]		L/O	-
7.5	~~ ~	iation of unavailable special or trust fund receipts transfers-out (RC 07) - Footnote 1	F	F		1	E/11	
7.5	573600 574500	Appropriated Dedicated Collections to be Transferred Out Appropriated Dedicated Collections Transferred Out	E	F			E/U E/U	4
7.5				ľ	1		L/O	-
7.6		enditure transfers-in of unexpended appropriations and financing sources (RC 08) - Foo	1	F			E/II	
7.6 7.6	310200 575500	Unexpended Appropriations - Transfers-In Non-Expenditure Financing Sources - Transfers-In - Other	E	F			E/U E/U	
				ľ	1		L/O	
7.7		enditure transfers-out of unexpended appropriations and financing sources (RC 08) - Fo	1	Г			E/II	
7.7 7.7	310300 576500	Unexpended Appropriations - Transfers-Out Non-Expenditure Financing Sources - Transfers-Out - Other	E	F F			E/U E/U	
			Б	1	1		L/O	
7.8	<u> </u>	ture transfers-in of financing sources (RC 09) - Footnote 1	F	Г			T /I I	
7.8	575000	Expenditure Financing Sources - Transfers-In	Е	F			E/U	
7.9		ture transfers-out of financing sources (RC 09) - Footnote 1	T	1				
7.9	576000	Expenditure Financing Sources - Transfers-Out	Е	F			E/U	
7.10	Non-exp	enditure transfer-in of financing sources - capital transfers (RC 11)	1				1	
7.10	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	Е	F			E/U	
7.11	Non-exp	enditure transfers-out of financing sources - capital transfers (RC 11)						
7.11	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	Е	F			E/U	
7.11	579200	Financing Sources To Be Transferred Out - Contingent Liability	Е	F			E/U	
7.12	Revenue	and Other Financing Sources - Cancellations (RC 36)						
	591900	Revenue and Other Financing Sources - Cancellations	Е	G			E/U	
7,13	Collectio	ns for others transferred to the General Fund of the U.S. Government (RC 44)]			
	599000	Collections for Others - Statement of Custodial Activity	Е	G	E/T	D	E/U	
	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	G		D	E/U	
		· · · · · · · · · · · · · · · · · · ·					•	· I

Part 1

Section VI

SUPPLEMENT

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Exch/ Nonexch	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
7.14		ancing sources with budgetary impact (RC 29) - Footnote 1, 8	1	-				
	579000	Other Financing Sources	E	Z		D	E/U	
	590000	Other Revenue	E	Z	E/T	D	E/U	
	590900	Contra Revenue for Other Revenue	E	Z	E/T	D	E/U	
7.14	750000	Distribution of Income - Dividend	Е	Z	Т	D	E/U	I
7.15	Warrant	s issued (RC 41)						
7.15	309010	Appropriations Outstanding - Warrants to be Issued	Е	F			U	
7.15	320100	Appropriations Outstanding - Warrants Issued	Е	F			U	
7.15	320110	Appropriations Outstanding - Transfers	Е	F			U	
7.15	320600	Appropriations Outstanding - Adjustments	Е	F			U	
7.16	Appropr	ations outstanding - used (RC 39)]			
7.16	<u> </u>	Appropriations Outstanding - Used - Accrued	Е	F			U	
	320710	Appropriations Outstanding - Used - Disbursed	E	F			U	
7.17	Conoral	Fund of the U.S. Government financed appropriations - expended (RC 38) - Footnote 1]			
7.17		Appropriations - Expended - Accrued	Е	F			U	
	570005	Appropriations - Expended - Accrued Appropriations - Expended - Disbursed	E	F			U	
,.1/				1	1	I	U	ı
7.18		nd warrants issued net of adjustments (RC 45)				1		
7.18	771000	Trust Fund Warrant Journal Vouchers Issued Net of Adjustments	E	F			U	L
7.19	Cancella	tions of Revenue and Other Financing Sources - General Fund (RC 36)]			
7.19		Cancellations of Revenue and Other Financing Sources - The General Fund of the U.S.	Е	F			U	
		Government					_	
7.20	Transfer	s-in without reimbursement (RC 18) - Footnote 1]			
7.20	572000	Financing Sources Transferred In Without Reimbursement	Е	F			E/U	
7.20	577500	Non-Budgetary Financing Sources Transferred In	E	F			E/U	
7.21	Transfor	s out without raimbursoment (PC 18) Feetnate 1			1			
7.21	573000	s-out without reimbursement (RC 18) - Footnote 1 Financing Sources Transferred Out Without Reimbursement	Е	F			E/U	1
	577600	Non-Budgetary Financing Sources Transferred Out	E	F			E/U E/U	
7.21	577000		1				Lie	L
7.22	Imputed	financing sources (RC 25) - Footnote 1		r			r	
7.22	578000	Imputed Financing Sources	E	F			E/U	<u> </u>
7.23	Non-enti	ty collections transferred to the General Fund of the U.S. Government (RC 44)						
7.23	599000	Collections for Others - Statement of Custodial Activity	Е	G	E/T	Е	E/U	6
7.23	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	Е	G		Е	E/U	6
7.24	A 1 .		·	·····t (DC	1		I.	
7.24	599100	for non-entity amounts to be collected and transferred to the General Fund of the U.S. G Accrued Collections for Others - Statement of Custodial Activity	1		E/T	E	E/U	6
	599100 599400	Offset to Non-Entity Accrued Collections - Statement of Classodial Activity	E E	G G	E/ 1	E	E/U E/U	6
			Б	U	1	Ľ	L/U	0
		n-budgetary financing sources for debt accruals/amortization (RC 37) - Footnote 1	r	r		1		1
	579000	Other Financing Sources	E	G		D/E	E/U	
7.25	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	E	G			U	<u> </u>
7.26	Other no	n-budgetary financing sources (RC 29) - Footnote 1, 9						
	573000	Financing Sources Transferred Out Without Reimbursement	Е	Z			E/U	
	579000	Other Financing Sources	Е	Z		Е	E/U	
7.26	579010	Other General Fund Financing Sources	Е	Z			U	
7.26	590000	Other Revenue	Е	Z	Т	Е	E/U	
		nancing sources for the General Fund of the U.S. Government (RC 37) - Footnote 1			 			
7.27	579010	Other General Fund Financing Sources	Е	F			U	<u> </u>
			E	Г	1	I	U	ι
		-in of entity's unavailable custodial and non-entity collections (RC 44)	-			1	••	
7.28	571000	Transfer-in of Agency Unavailable Custodial and Non-Entity Collections	E	F			U	<u> </u>
7.29	Accrual	of entity's amounts to be collected (RC 48)]			
7.29		Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government	Е	F			U	
7 20	Total C.							
1.30		ancing sources						
	1 ms me	is calculated. Equals sum of lines 7.1 through 7.29						

Part 1

Section VI

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Exch/ Nonexch	Budgetary Impact Indicator	Reporting Type Code	Addl. Info.
8	Net cost o	of operations (+/-)						
9	Net positi	ion, end of period]			
	•	is calculated. Equals sum of lines 4, 5.9, 6.11, 7.30, and 8.						
	FOOTNO	DTES AND ADDITIONAL INFORMATION:]			
	1	For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government, Appendix 3.						
	2	As defined in TFM, Volume I, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government.]					
	3	Seigniorage is defined as "Other Financing Sources" (see SFFAS No. 7, paragraph 305) and has a non-Federal attribute. A new line to accommodate seigniorage with an "N" attribute was not added to the "Other Financing Sources" line since seigniorage does not meet the Financial Report's materiality threshold. As a result, seigniorage was added to the "Other Taxes and Receipts" line instead.						
	4	Exclude General Fund of the U.S. Government activity in this account.]					
	5	Budgetary portion only.]					
	6	Non budgetary portion only.]					
	7	This line now includes amounts previously captured in lines 7.10 and 7.11. If a new RC is established then the data can be segregated.]					
	8	This line now includes amounts previously captured in lines 8.4 and 8.5. If a new RC is established then the data can be segregated.						
	9	When comparative financial statements are presented, the error is material and financial statements are restated the correction will be to the previous year financial statement lines. The impact to the current year will be presented in the beginning balances. Guidance is provided in the Prior Period Adjustment scenario on the following page: https://www.fiscal.treasury.gov/files/ussgl/approved_scenarios/ppa-due-to-correction-of-errors.pdf						