

Part 2
SUPPLEMENT

Fiscal Year 2027 Reporting
Section V

USSGL Crosswalk - Standardized Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
Assets:						
Intra-governmental assets						
1	Fund Balance with Treasury (Note 3) (RC 40)					
1	101000	Fund Balance With Treasury	E	G	E/U	
1	109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer	E	G	E/U	
2	Investments, net (Note 5)					
2.1	Federal investments (Note 5) (RC 01)					
2.1	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	E/U	
2.1	161020	Investments in Marketable U.S. Treasury Securities Purchased on the Secondary Market	E	F	E/U	
2.1	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	E/U	
2.1	161120	Discount on Marketable U.S. Treasury Securities Purchased on the Secondary Market	E	F	E/U	
2.1	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	E/U	
2.1	161220	Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market	E	F	E/U	
2.1	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	F	E/U	
2.1	161320	Amortization of Discount and Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market	E	F	E/U	
2.1	161800	Market Adjustment - Investments	E	F	E/U	
2.1	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U	
2.1	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U	
2.1	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U	
2.1	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	F	E/U	
2.1	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	E/U	
2.1	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	E/U	
2.1	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	F	E/U	
2.1	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	F	E/U	
2.2	Interest receivable - investments (Note 5) (RC 02)					
2.2	134200	Interest Receivable - Investments	E	F	E/U	7
3	Accounts receivable, net (Note 6)					
3.1	Asset for agency's custodial and non-entity liabilities - other than the General Fund of the U.S. Government (RC 10)					
3.1	198100	Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government	E	F	E/U	
3.2	Accounts receivable, capital transfers (RC 12)					
3.2	192300	Contingent Receivable for Capital Transfers	E	F	E/U	
3.2	192500	Capital Transfers Receivable	E	F	E/U	
3.3	Benefit program contributions receivable (RC 21)					
3.3	132000	Funded Employment Benefit Contributions Receivable	E	F	E/U	7
3.3	132100	Unfunded FECA Benefit Contributions Receivable	E	F	U	7
3.4	Accounts receivable, net (RC 22)					
3.4	131000	Accounts Receivable	E	F	E/U	7
3.4	131900	Allowance for Loss on Accounts Receivable	E	F	E/U	7
3.4	134000	Interest Receivable - Not Otherwise Classified	E	F	E/U	7
3.4	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	F	E/U	7
3.4	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	F	E/U	7
3.4	137000	Administrative Fees Receivable - Not Otherwise Classified	E	F	E/U	7
3.4	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	F	E/U	7
3.5	Transfers receivable (RC 27)					
3.5	133000	Receivable for Transfers of Currently Invested Balances	E	F	E/U	7
3.5	133500	Expenditure Transfers Receivable	E	F	E/U	7
3.5	139000	Appropriated Dedicated Collections Receivable	E	F	E/U	
4	Loans receivable, net					
4.1	Interest receivable - loans and other funds (RC 04)					
4.1	134100	Interest Receivable - Loans	E	F	E/U	7
4.1	134900	Interest Receivable on Uninvested Funds	E	F	E/U	7
4.2	Loans receivable (RC 17)					
4.2	135000	Loans Receivable	E	F	E/U	7
4.2	135100	Capitalized Loan Interest Receivable - Non-Credit Reform	E	F	E/U	7
4.2	136100	Penalties and Fines Receivable - Loans	E	F	E/U	7
4.2	137100	Administrative Fees Receivable - Loans	E	F	E/U	7
5	Advances and prepayments (RC 23)					
5	141000	Advances and Prepayments	E	F	E/U	7

USSGL Crosswalk - Standardized Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
6	Other Assets (Note 12)					
6.1	Other assets (RC 30)					
6.1	192100	Receivable From Appropriations	E	G	E/U	
6.1	199000	Other Assets	E	G	E/U	
6.1	199010	Other Assets - General Fund of the U.S. Government	E	F	U	
6.2	Asset for agency's custodial and non-entity liabilities (RC 46)					
6.2	198000	Asset for Agency's Custodial and Non-Entity Liabilities - General Fund of the U.S. Government	E	F	U	
6.3	Other Assets - Reimbursable Activities (RC 22)					
6.3	199000	Other Assets	E	F	E/U	
7	Total intra-governmental assets					
	This line is calculated. Equals sum of line 1 through 6					
	Other than intra-governmental assets					
8	Cash and other monetary assets* (Note 4)					
8	110100	General Fund of the U.S. Government's Operating Cash	E	N	U	
8	110300	Restricted Operating Cash	E	N	U	
8	110900	Checks Outstanding	E	N	U	
8	111000	Undeposited Collections	E	N	E/U	
8	112000	Imprest Funds	E	N	E/U	
8	112500	U.S. Debit Card Funds	E	N	E/U	
8	113000	Funds Held Outside of Treasury - Budgetary	E	N	E/U	
8	113500	Funds Held Outside of Treasury - Non-Budgetary	E	N	E/U	
8	113510	Restricted Cash Held Outside of Treasury - Non-Budgetary	E	N	E/U	
8	114500	Cash Held by U.S. Disbursing Officers Outside the Treasury's General Account	E	N	U	
8	119000	Other Cash	E	N	E/U	
8	119090	Other Cash - International Monetary Fund	E		U	
8	119305	International Monetary Fund - Letter of Credit	E		U	
8	119306	International Monetary Fund - Receivable/Payable Currency Valuation Adjustment	E		U	
8	119307	International Monetary Fund - Dollar Deposits With the IMF	E		U	
8	119309	International Monetary Fund - Currency Holdings	E		U	
8	119333	International Monetary Fund - Reserve Position	E		U	
8	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)	E	N	E/U	
8	119500	Other Monetary Assets	E	N	E/U	
8	120000	Foreign Currency	E	N	E/U	
8	120500	Foreign Currency Denominated Equivalent Assets	E	N	E	
8	120900	Uninvested Foreign Currency	E	N	E	
8	123000	Foreign Currency Held Outside Of Treasury - Budgetary	E	N	E/U	
8	123500	Foreign Currency Held Outside Of Treasury - Non-Budgetary	E	N	E/U	
8	134400	Interest Receivable on Special Drawing Rights (SDR)	E	N	E	
8	138400	Interest Receivable - Foreign Currency Denominated Assets	E	N	E	
8	153100	Seized Monetary Instruments	E	N	E/U	
8	153200	Seized Cash Deposited	E	N	E/U	
9	Accounts receivable, net (Notes 6 and 7)					
9	131000	Accounts Receivable	E	N	E/U	
9	131900	Allowance for Loss on Accounts Receivable	E	N	E/U	
9	132000	Funded Employment Benefit Contributions Receivable	E	N	E/U	
9	132100	Unfunded FECA Benefit Contributions Receivable	E	N	U	
9	132500	Taxes Receivable	E	N	E/U	
9	132900	Allowance for Loss on Taxes Receivable	E	N	E/U	
9	134000	Interest Receivable - Not Otherwise Classified	E	N	E/U	
9	134300	Interest Receivable - Taxes	E	N	E/U	
9	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	N	E/U	
9	134800	Allowance for Loss on Interest Receivable - Taxes	E	N	E/U	
9	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	N	E/U	
9	136300	Penalties and Fines Receivable - Taxes	E	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	E	N	E/U	
9	137000	Administrative Fees Receivable - Not Otherwise Classified	E	N	E/U	
9	137300	Administrative Fees Receivable - Taxes	E	N	E/U	
9	137400	Criminal Restitution Receivable	E	N	E/U	
9	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	N	E/U	
9	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	E	N	E/U	
9	137900	Allowance for Loss on Criminal Restitution Receivable	E	N	E/U	
10	Loans receivable, net (Note 8)					
10	134100	Interest Receivable - Loans	E	N	E/U	
10	134500	Allowance for Loss on Interest Receivable - Loans	E	N	E/U	
10	135000	Loans Receivable	E	N	E/U	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
10	135090	Loans Receivable - International Monetary Fund	E		U	
10	135900	Allowance for Loss on Loans Receivable	E	N	E/U	
10	135990	Allowance for Loss on Loans Receivable - International Monetary Fund	E		U	
10	136100	Penalties and Fines Receivable - Loans	E	N	E/U	
10	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E	N	E/U	
10	137100	Administrative Fees Receivable - Loans	E	N	E/U	
10	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	N	E/U	
10	138000	Loans Receivable - Troubled Assets Relief Program	E	N	E/U	
10	138100	Interest Receivable - Loans - Troubled Assets Relief Program	E	N	E/U	
10	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	E	N	E/U	
10	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	E	N	E/U	
10	139900	Allowance for Subsidy	E	N	E/U	
10	155100	Foreclosed Property	E	N	E/U	
10	155900	Foreclosed Property - Allowance	E	N	E/U	
10	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
10	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
10	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
10	164500	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
10	164600	Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
10	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E/U	
11	Inventory and related property, net (Note 9)					
11	151100	Operating Materials and Supplies Held for Use	E		E/U	
11	151200	Operating Materials and Supplies Held in Reserve for Future Use	E		E/U	
11	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	E		E/U	
11	151400	Operating Materials and Supplies Held for Repair	E		E/U	
11	151600	Operating Materials and Supplies in Development	E		E/U	
11	151900	Operating Materials and Supplies - Allowance	E		E/U	
11	152100	Inventory Purchased for Resale	E		E/U	
11	152200	Inventory Held in Reserve for Future Sale	E		E/U	
11	152300	Inventory Held for Repair	E		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	E		E/U	
11	154100	Forfeited Property Held for Sale	E	N	E/U	
11	154200	Forfeited Property Held for Donation or Use	E	N	E/U	
11	154900	Forfeited Property - Allowance	E	N	E/U	
11	156100	Commodities Held Under Price Support and Stabilization Support Programs	E	N	E/U	
11	156900	Commodities - Allowance	E	N	E/U	
11	157100	Stockpile Materials Held in Reserve	E	N	E/U	
11	157200	Stockpile Materials Held for Sale	E	N	E/U	
11	159100	Other Related Property	E	N	E/U	
11	159900	Other Related Property - Allowance	E	N	E/U	
12	Property, plant, and equipment, net (Note 10)					
12	171100	Land and Land Rights	E		E/U	
12	171200	Capitalized Improvements to Land	E		E/U	
12	171300	Temporary Land Rights	E		E/U	
12	171800	Accumulated Depreciation on Temporary Land Rights	E		E/U	
12	171900	Accumulated Depreciation on Capitalized Improvements to Land	E		E/U	
12	172000	Construction-in-Progress	E		E/U	
12	173000	Buildings, Improvements, and Renovations	E		E/U	
12	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations	E		E/U	
12	174000	Other Structures and Facilities	E		E/U	
12	174900	Accumulated Depreciation on Other Structures and Facilities	E		E/U	
12	175000	Equipment	E		E/U	
12	175900	Accumulated Depreciation on Equipment	E		E/U	
12	181000	Assets Under Capital Lease	E		E/U	
12	181900	Accumulated Depreciation on Assets Under Capital Lease	E		E/U	
12	182000	Leasehold Improvements	E		E/U	
12	182900	Accumulated Amortization on Leasehold Improvements	E		E/U	
12	183000	Internal Use Software	E		E/U	
12	183200	Internal Use Software in Development	E		E/U	
12	183900	Accumulated Amortization on Internal Use Software	E		E/U	
12	184000	Other Natural Resources	E		E/U	
12	184900	Allowance for Depletion	E		E/U	
12	189000	Other General Property, Plant, and Equipment	E		E/U	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
12	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	E		E/U	
12	195000	Lessee Right-To-Use Lease Asset	E		E/U	
12	195900	Accumulated Amortization on Lessee Lease Assets	E		E/U	
13	Advances and prepayments					
13	141000	Advances and Prepayments	E	N	E/U	
14	Investments in government-sponsored enterprises [Treasury only]					
14	165000	Preferred Stock in Federal Government Sponsored Enterprise	E	N	E/U	
14	165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	E	N	E/U	
14	165200	Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	E/U	
14	165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	E	N	E/U	
15	Investments, net (Note 5)					
15	134200	Interest Receivable - Investments	E	N	E/U	
15	134600	Allowance for Loss on Interest Receivable - Investments	E	N	E/U	
15	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U	
15	161020	Investments in Marketable U.S. Treasury Securities Purchased on the Secondary Market	E	N	E/U	
15	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U	
15	161120	Discount on Marketable U.S. Treasury Securities Purchased on the Secondary Market	E	N	E/U	
15	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U	
15	161220	Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market	E	N	E/U	
15	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N	E/U	
15	161320	Amortization of Discount and Premium on Marketable U.S. Treasury Securities Purchased on the Secondary Market	E	N	E/U	
15	161800	Market Adjustment - Investments	E	E/N	E/U	
15	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	E/N	E/U	3
15	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	E/U	3
15	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	E/U	3
15	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	N	E/U	3
15	167000	Foreign Investments	E	N	E	
15	167100	Discount on Foreign Investments	E	N	E	
15	167200	Premium on Foreign Investments	E	N	E	
15	167900	Foreign Exchange Rate Revalue Adjustments - Investments	E	N	E	
15	169000	Other Non-Federal Investments	E	N	E/U	3
16	Other assets (Note 12)					
16	193000	Lessor Lease Receivable	E		E/U	
16	193900	Allowance for Loss on Lease Receivable	E		E/U	
16	199000	Other Assets	E	N	E/U	4
16	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	E	N	E/U	
17	Total other than intra-governmental assets					
	This line is calculated. Equals sum of lines 8 through 16.					
18	Total assets					
	This line is calculated. Equals sum of lines 7 and 17.					
19	Stewardship PP&E (Note 11)					
	Liabilities:					
	Intra-governmental liabilities					
20	Liability for Fund Balance with Treasury [for General fund only] (RC 40)					
20	201000	Liability for Fund Balance With Treasury	E	F	U	
20	209010	Liability for Fund Balance While Awaiting a Warrant or Mandated Non-Expenditure Transfer	E	F	U	
21	Accounts payable (Note 17)					
21.1	Accounts payable, capital transfers (RC 12)					
21.1	292300	Contingent Liability for Capital Transfers	E	F	E/U	
21.1	297000	Liability for Capital Transfers	E	F	E/U	
21.2	Accounts payable (RC 22)					
21.2	211000	Accounts Payable	E	F	E/U	
21.2	212000	Disbursements in Transit	E	F	E/U	
21.2	213000	Contract Holdbacks	E	F	E/U	
21.2	214000	Accrued Interest Payable - Not Otherwise Classified	E	F	E/U	
21.2	217000	Subsidy Payable to the Financing Account	E	F	E/U	
21.2	294000	Capital Lease Liability	E	F	E/U	
21.2	296000	Accounts Payable From Canceled Appropriations	E	F	E/U	
21.3	Transfers payable (RC 27)					
21.3	215000	Payable for Transfers of Currently Invested Balances	E	F	E/U	7
21.3	215500	Expenditure Transfers Payable	E	F	E/U	7

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
21.3	299100	Other Liabilities - Reductions	E	F	E/U	
21.3	299200	Appropriated Dedicated Collections Liability	E	F	E/U	
22	Federal debt and interest payable (Note 14A)					
22.1	Federal debt (RC 01)					
22.1	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	7
22.1	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	7
22.1	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	7
22.1	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	7
22.1	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	F	E/U	7
22.1	254000	Participation and Payment Certificates	E	F	E/U	7
22.2	Interest payable - debt (RC 02)					
22.2	214200	Accrued Interest Payable - Debt	E	F	E/U	7
23	Debt (Note 14B)					
23.1	Interest payable - loans and other funds (RC 04)					
23.1	214100	Accrued Interest Payable - Loans	E	F	E/U	7
23.1	214900	Accrued Interest Payable on Uninvested Funds	E	F	E/U	
23.2	Loans payable (RC 17)					
23.2	251000	Principal Payable to the Bureau of the Fiscal Service	E	F	E/U	
23.2	251100	Capitalized Loan Interest Payable - Non-Credit Reform	E	F	E/U	
23.2	252000	Principal Payable to the Federal Financing Bank	E	F	E/U	
23.2	259000	Other Debt	E	F	E/U	
23.2	259100	Repayable Advance Debt	E	F	E/U	
23.2	259200	Appropriated Debt	E	F	E/U	
24	Advances from others and deferred revenue (RC 23)					
24	231000	Liability for Advances and Prepayments	E	F	E/U	7
24	232000	Other Deferred Revenue	E	F	E/U	
25	Other Liabilities (Note 18)					
25.1	Other liabilities (without reciprocals) (Note 15) (RC 29)					
25.1	221300	Employer Contributions and Payroll Taxes Payable	E	Z	E/U	
25.1	222500	Unfunded FECA Liability	E	Z	E/U	
25.1	229000	Other Unfunded Employment Related Liability	E	Z	E/U	
25.1	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections	E	Z	E/U	
25.1	241000	Liability for Clearing Accounts	E	Z	E/U	
25.1	299000	Other Liabilities Without Related Budgetary Obligations	E	Z	E/U	
25.2	Other liabilities (Note 17) (RC 30)					
25.2	259000	Other Debt	E	G	E/U	
25.2	259200	Appropriated Debt	E	G	E/U	
25.2	299000	Other Liabilities Without Related Budgetary Obligations	E	G	E/U	
25.2	299010	Other Liabilities Without Related Budgetary Obligations - General Fund of the U.S. Government	E	F	U	
25.2	299100	Other Liabilities - Reductions	E	G	E/U	
25.2	299110	Reductions of Other Liabilities - General Fund of the U.S. Government	E	F	U	
25.3	Liability to the General Fund of the U.S. Government for custodial and other non-entity assets (Note 17) (RC 46)					
25.3	298000	Custodial Liability	E	G	E/U	
25.3	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	E	G	E/U	
25.4	Liability to agency other than the General Fund of the U.S. Government for custodial and other non-entity assets (RC 10)					
25.4	298000	Custodial Liability	E	F	E/U	
25.4	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	E	F	E/U	
25.5	Other current liabilities - Benefit contributions payable (Note 15) (RC 21)					
25.5	221300	Employer Contributions and Payroll Taxes Payable	E	F	E/U	
25.5	221500	Other Post Employment Benefits Due and Payable	E	F	E/U	
25.5	222500	Unfunded FECA Liability	E	F	E/U	
25.5	229000	Other Unfunded Employment Related Liability	E	F	E/U	
25.6	Other liabilities - Reimbursable activities (RC 22)					
25.6	219000	Other Liabilities With Related Budgetary Obligations	E	F	E/U	
25.6	299000	Other Liabilities Without Related Budgetary Obligations	E	F	E/U	
25.6	299300	Accrued Liabilities	E	F	E/U	
26	Total intra-governmental liabilities					
	This line is calculated. Equals sum of lines 20 through 25.					

USSGL Crosswalk - Standardized Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
Other than intra-governmental liabilities						
27	Accounts payable					
27	211000	Accounts Payable	E	N	E/U	
27	212000	Disbursements in Transit	E	N	E/U	
27	214000	Accrued Interest Payable - Not Otherwise Classified	E	N	E/U	
27	296000	Accounts Payable From Canceled Appropriations	E	N	E/U	
28	Federal debt and interest payable (Note 14A)					
28	214100	Accrued Interest Payable - Loans	E	N	E/U	
28	214200	Accrued Interest Payable - Debt	E	N	E/U	
28	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
28	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
28	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
28	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
28	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	N	E/U	
28	254000	Participation and Payment Certificates	E	N	E/U	
29	Federal employee salary, leave, and benefits payable* (Note 15)					
29	221000	Accrued Funded Payroll and Leave	E	N	E/U	
29	221300	Employer Contributions and Payroll Taxes Payable	E	N	E/U	
29	221700	Benefit Premiums Payable to Carriers	E	N	E/U	
29	222000	Unfunded Leave	E	N	E/U	
29	229000	Other Unfunded Employment Related Liability	E	N	E/U	
30	Pension, post-employment, and veterans benefits payable* (Note 15)					
30	219100	Liability for Employer Benefits and Claims Incurred but Not Reported	E	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	221800	Life Insurance Benefits Due and Payable to Beneficiaries	E	N	E/U	
30	261000	Actuarial Pension Liability	E	N	E/U	
30	262000	Actuarial Health Insurance Liability	E	N	E/U	
30	263000	Actuarial Life Insurance Liability	E	N	E/U	
30	265000	Actuarial FECA Liability	E	N	E/U	
30	269000	Other Actuarial Liabilities	E	N	E/U	
31	Environmental and disposal liabilities (Note 16)					
31	299500	Estimated Cleanup Cost Liability	E	N	E/U	
32	Benefits due and payable					
32	216000	Entitlement Benefits Due and Payable	E	N	E/U	
33	Loan guarantee liabilities (Note 8)					
33	218000	Loan Guarantee Liability	E	N	E/U	
34	Liabilities to Government-sponsored enterprises					
34	211200	Accounts Payable for Federal Government Sponsored Enterprise	E	N	E/U	
34	292200	Contingent Liabilities - Federal Government Sponsored Enterprise	E	N	E/U	
35	Insurance and guarantee program liabilities					
35	220000	Liability for Unpaid Insurance Claims	E	N	E/U	
35	220500	Liability for Unearned Insurance Premiums	E	N	E/U	
35	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs	E	N	E/U	
36	Advances from others and deferred revenue					
36	231000	Liability for Advances and Prepayments	E	N	E/U	
36	232000	Other Deferred Revenue	E	N	E/U	
37	Other liabilities (Notes 18, 19, and 20)					
37	201000	Liability for Fund Balance With Treasury	E	N	U	
37	213000	Contract Holdbacks	E	N	E/U	
37	214010	Unfunded Accrued Interest Payable	E	N	E/U	
37	219000	Other Liabilities With Related Budgetary Obligations	E	N	E/U	
37	219200	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	E	N	E	
37	219300	Allocation of Special Drawing Rights (SDRs)	E	N	E	
37	221100	Withholdings Payable	E	N	E/U	
37	233000	Unearned Lessor Revenue	E	N	E/U	
37	240000	Liability for Non-Fiduciary Deposit Funds and Undeposited Collections	E	N	E/U	
37	241000	Liability for Clearing Accounts	E	N	E/U	
37	259000	Other Debt	E	N	E/U	
37	267000	Actuarial Liabilities for Treasury and Department of Labor-Managed Benefit Programs	E	N	E/U	
37	291000	Prior Liens Outstanding on Acquired Collateral	E	N	E/U	
37	292000	Contingent Liabilities	E	N	E/U	
37	293000	Lessee Lease Liability	E	N	E/U	

USSGL Crosswalk - Standardized Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
37	293010	Unfunded Lessee Lease Liability	E		E/U	
37	294000	Capital Lease Liability	E	N	E/U	
37	298000	Custodial Liability	E	N	E/U	2
37	299000	Other Liabilities Without Related Budgetary Obligations	E	N	E/U	
37	299300	Accrued Liabilities	E	N	E/U	
38	Total other than intra-governmental liabilities					
	This line is calculated. Equals sum of lines 27 through 37.					
39	Total liabilities					
	This line is calculated. Equals sum of lines 26 and 38.					
40	Commitments and Contingencies (Note 20)					
	Net position:					
41	Total Unexpended Appropriations (Consolidated)					
41.1	Unexpended appropriations - Funds from Dedicated Collections (Note 21)					
41.1	309000	Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer	E	G	E	
41.1	310000	Unexpended Appropriations - Cumulative	B		E	
41.1	310100	Unexpended Appropriations - Appropriations Received	E	G	E	
41.1	310200	Unexpended Appropriations - Transfers-In	E	F	E	
41.1	310300	Unexpended Appropriations - Transfers-Out	E	F	E	
41.1	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	G	E	
41.1	310600	Unexpended Appropriations - Adjustments	E	G	E	
41.1	310700	Unexpended Appropriations - Used - Accrued	E	G	E	
41.1	310710	Unexpended Appropriations - Used - Disbursed	E	G	E	
41.1	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	E	
41.1	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	E	
41.2	Unexpended appropriations - Funds from other than Dedicated Collections					
41.2	309000	Unexpended Appropriations While Awaiting a Warrant or Mandated Non-Expenditure Transfer	E	G	U	
41.2	309010	Appropriations Outstanding - Warrants to be Issued or Mandated Non-Expenditure Transfer	E	F	U	
41.2	310000	Unexpended Appropriations - Cumulative	B		U	
41.2	310100	Unexpended Appropriations - Appropriations Received	E	G	U	
41.2	310200	Unexpended Appropriations - Transfers-In	E	F	U	
41.2	310300	Unexpended Appropriations - Transfers-Out	E	F	U	
41.2	310500	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	G	U	
41.2	310600	Unexpended Appropriations - Adjustments	E	G	U	
41.2	310700	Unexpended Appropriations - Used - Accrued	E	G	U	
41.2	310710	Unexpended Appropriations - Used - Disbursed	E	G	U	
41.2	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	U	
41.2	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	U	
41.2	320000	Appropriations Outstanding - Cumulative	B		U	
41.2	320100	Appropriations Outstanding - Warrants Issued	E	F	U	
41.2	320110	Appropriations Outstanding - Transfers	E	F	U	
41.2	320600	Appropriations Outstanding - Adjustments	E	F	U	
41.2	320700	Appropriations Outstanding - Used - Accrued	E	F	U	
41.2	320710	Appropriations Outstanding - Used - Disbursed	E	F	U	
41.2	320800	Appropriations Outstanding - Prior-Period Adjustments	E	F	U	
41.3	Total Unexpended Appropriations - Eliminations Between Dedicated and Other					
	Eliminations between funds needed to trace to Net Position (if necessary)					
42	Total Cumulative Results of Operations (Consolidated)					
42.1	Cumulative results of operations - Funds from Dedicated Collections (Note 21)					
42.1	331000	Cumulative Results of Operations	B		E	
42.1	510000	Revenue From Goods Sold	E	F/N	E	
42.1	510900	Contra Revenue for Goods Sold	E	F/N	E	
42.1	520000	Revenue From Services Provided	E	F/N	E	
42.1	520900	Contra Revenue for Services Provided	E	F/N	E	
42.1	531000	Interest Revenue - Other	E	F/N	E	
42.1	531100	Interest Revenue - Investments	E	F/N	E	
42.1	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	E	
42.1	531300	Interest Revenue - Subsidy Amortization	E	N	E	
42.1	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E	
42.1	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	E	
42.1	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	E	
42.1	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	E	
42.1	531900	Contra Revenue for Interest Revenue - Other	E	F/N	E	
42.1	532000	Penalties and Fines Revenue	E	N	E	

USSGL Crosswalk - Standardized Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Reporting Type Code	Addl. Info.
42.1	532400	Contra Revenue for Penalties and Fines	E	N	E	
42.1	532500	Administrative Fees Revenue	E	F/N	E	
42.1	532900	Contra Revenue for Administrative Fees	E	F/N	E	
42.1	540000	Funded Benefit Program Revenue	E	F/N	E	
42.1	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	E	
42.1	550000	Insurance and Guarantee Premium Revenue	E	N	E	
42.1	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	E	
42.1	560000	Donated Revenue - Financial Resources	E	N	E	
42.1	560900	Contra Revenue for Donations - Financial Resources	E	N	E	
42.1	561000	Donated Revenue - Nonfinancial Resources	E	N	E	
42.1	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	E	
42.1	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	E	
42.1	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	E	
42.1	565000	Forfeiture Revenue - Forfeitures of Property	E	N	E	
42.1	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	E	
42.1	570000	Expended Appropriations - Used - Accrued	E	G	E	
42.1	570010	Expended Appropriations - Disbursed	E	G	E	
42.1	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	G	E	
42.1	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	E	
42.1	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	E	
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	E	F	E	
42.1	571400	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	N	E	
42.1	572000	Financing Sources Transferred In Without Reimbursement	E	F	E	
42.1	573000	Financing Sources Transferred Out Without Reimbursement	E	F/Z	E	
42.1	573500	Appropriated Dedicated Collections to be Transferred In	E	F	E	
42.1	573600	Appropriated Dedicated Collections to be Transferred Out	E	F	E	
42.1	574000	Appropriated Dedicated Collections Transferred In	E	F	E	
42.1	574500	Appropriated Dedicated Collections Transferred Out	E	F	E	
42.1	575000	Expenditure Financing Sources - Transfers-In	E	F	E	
42.1	575500	Non-Expenditure Financing Sources - Transfers-In - Other	E	F	E	
42.1	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	E	F	E	
42.1	576000	Expenditure Financing Sources - Transfers-Out	E	F	E	
42.1	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	E	F	E	
42.1	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	E	
42.1	577500	Non-Budgetary Financing Sources Transferred In	E	F	E	
42.1	577600	Non-Budgetary Financing Sources Transferred Out	E	F	E	
42.1	578000	Imputed Financing Sources	E	F	E	
42.1	579000	Other Financing Sources	E	G/Z	E	
42.1	579100	Adjustment to Financing Sources - Credit Reform	E	F	E	
42.1	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	E	
42.1	579500	Seigniorage	E	N	E	
42.1	580000	Tax Revenue Collected - Not Otherwise Classified	E	G/N	E	
42.1	580100	Tax Revenue Collected - Individual	E	G/N	E	
42.1	580200	Tax Revenue Collected - Corporate	E	G/N	E	
42.1	580300	Tax Revenue Collected - Unemployment	E	G/N	E	
42.1	580400	Tax Revenue Collected - Excise	E	G/N	E	
42.1	580500	Tax Revenue Collected - Estate and Gift	E	G/N	E	
42.1	580600	Tax Revenue Collected - Customs	E	G/N	E	
42.1	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G/N	E	
42.1	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	E	
42.1	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	E	
42.1	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	E	
42.1	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	E	
42.1	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	E	
42.1	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	E	
42.1	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	E	
42.1	583100	Contra Revenue for Taxes - Individual	E	G/N	E	
42.1	583200	Contra Revenue for Taxes - Corporate	E	G/N	E	
42.1	583300	Contra Revenue for Taxes - Unemployment	E	G/N	E	
42.1	583400	Contra Revenue for Taxes - Excise	E	G/N	E	
42.1	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	E	
42.1	583600	Contra Revenue for Taxes - Customs	E	G/N	E	
42.1	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N	E	
42.1	589100	Tax Revenue Refunds - Individual	E	G/N	E	
42.1	589200	Tax Revenue Refunds - Corporate	E	G/N	E	
42.1	589300	Tax Revenue Refunds - Unemployment	E	G/N	E	
42.1	589400	Tax Revenue Refunds - Excise	E	G/N	E	
42.1	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	E	

USSGL Crosswalk - Standardized Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/ End	Fed/ NonFed	Reporting Type Code	Addl. Info.
42.1	589600	Tax Revenue Refunds - Customs	E	G/N	E	
42.1	590000	Other Revenue	E	F/N/Z	E	2
42.1	590900	Contra Revenue for Other Revenue	E	F/N/Z	E	2
42.1	591900	Revenue and Other Financing Sources - Cancellations	E	G	E	
42.1	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	E	N	E	
42.1	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	E	
42.1	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	E	
42.1	593000	Lessor Lease Revenue	E	F/N	E	
42.1	593300	Amortization of Unearned Lessor Revenue	E	N	E	
42.1	593900	Contra Revenue for Lessor Lease Revenue	E	F/N	E	
42.1	599000	Collections for Others - Statement of Custodial Activity	E	F/G/N	E	
42.1	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F/G/N	E	
42.1	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	F/G	E	
42.1	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	F/G	E	
42.1	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	E	
42.1	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account	E	N	E	
42.1	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F	E	
42.1	599900	Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	N	E	
42.1	610000	Operating Expenses/Program Costs	E	F/N	E	
42.1	615000	Expensed Asset	E		E	
42.1	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	E	
42.1	619900	Adjustment to Subsidy Expense	E	N	E	
42.1	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F	E	
42.1	632000	Interest Expenses on Securities	E	F/N	E	
42.1	633000	Other Interest Expenses	E	F/N	E	
42.1	633800	Remuneration Interest	E	F/N	E	
42.1	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	E	
42.1	640000	Benefit Expense	E	F/N/Z	E	
42.1	650000	Cost of Goods Sold	E	F/N	E	
42.1	660000	Applied Overhead	E	N	E	
42.1	661000	Cost Capitalization Offset	E	N	E	
42.1	671000	Depreciation, Amortization, and Depletion	E	N	E	
42.1	671300	Lessee Lease Amortization	E	N	E	
42.1	672000	Bad Debt Expense	E	F/N	E	
42.1	673000	Imputed Costs	E	F	E	
42.1	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	E	
42.1	679300	Accrued Expenses	E	F/N	E	
42.1	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees	E	N	E	
42.1	680000	Future Funded Expenses	E	F/N/Z	E	
42.1	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	E	
42.1	690000	Non-Production Costs	E	F/N/Z	E	
42.1	693000	Lessee Lease Expense	E	F/N	E	
42.1	711000	Gains on Disposition of Assets - Other	E	N	E	
42.1	711100	Gains on Disposition of Investments	E	F/N	E	
42.1	711200	Gains on Disposition of Borrowings	E	F	E	
42.1	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	E	
42.1	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	E	
42.1	718000	Unrealized Gains	E	F/N	E	
42.1	718100	Unrealized Gain - Exchange Stabilization Fund (ESF)	E	N	E	
42.1	719000	Other Gains	E	F/N	E	
42.1	719100	Gains for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	E	
42.1	721000	Losses on Disposition of Assets - Other	E	N	E	
42.1	721100	Losses on Disposition of Investments	E	F/N	E	
42.1	721200	Losses on Disposition of Borrowings	E	F	E	
42.1	727100	Gains on Changes in Long-Term Assumptions	E	N	E	
42.1	727200	Losses on Changes in Long-Term Assumptions	E	N	E	
42.1	728000	Unrealized Losses	E	F/N	E	
42.1	728100	Unrealized Losses - Exchange Stabilization Fund (ESF)	E	N	E	
42.1	729000	Other Losses	E	F/N	E	
42.1	729100	Losses for Exchange Stabilization Fund (ESF) Accrued Interest and Charges	E	N	E	
42.1	729200	Other Losses From Impairment of Assets	E	N	E	
42.1	730000	Extraordinary Items	E	N	E	
42.1	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N/Z	E	
42.1	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N/Z	E	
42.1	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	E	N/Z	E	
42.1	750000	Distribution of Income - Dividend	E	N/Z	E	
42.1	760000	Changes in Actuarial Liability	E	N	E	

Part 2
SUPPLEMENT

Fiscal Year 2027 Reporting
Section V

USSGL Crosswalk - Standardized Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
42.1	880100	Offset for Purchases of Assets	E	F	E	
42.1	880200	Purchases of Property, Plant, and Equipment	E	F	E	
42.1	880300	Purchases of Inventory and Related Property	E	F	E	
42.1	880400	Purchases of Assets - Other	E	F	E	
42.2	Cumulative results of operations - Funds from other than Dedicated Collections					
42.2	331000	Cumulative Results of Operations	B		U	
42.2	510000	Revenue From Goods Sold	E	F/N	U	
42.2	510900	Contra Revenue for Goods Sold	E	F/N	U	
42.2	520000	Revenue From Services Provided	E	F/N	U	
42.2	520900	Contra Revenue for Services Provided	E	F/N	U	
42.2	531000	Interest Revenue - Other	E	F/N	U	
42.2	531100	Interest Revenue - Investments	E	F/N	U	
42.2	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	F/N	U	
42.2	531300	Interest Revenue - Subsidy Amortization	E	N	U	
42.2	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	U	
42.2	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	N	U	
42.2	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	F/N	U	
42.2	531800	Contra Revenue for Interest Revenue - Investments	E	F/N	U	
42.2	531900	Contra Revenue for Interest Revenue - Other	E	F/N	U	
42.2	532000	Penalties and Fines Revenue	E	N	U	
42.2	532400	Contra Revenue for Penalties and Fines	E	N	U	
42.2	532500	Administrative Fees Revenue	E	F/N	U	
42.2	532900	Contra Revenue for Administrative Fees	E	F/N	U	
42.2	540000	Funded Benefit Program Revenue	E	F/N	U	
42.2	540500	Unfunded FECA Benefit Revenue	E	F/N	U	
42.2	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	F/N	U	
42.2	540900	Contra Revenue for Funded Benefit Program Revenue	E	F/N	U	
42.2	550000	Insurance and Guarantee Premium Revenue	E	N	U	
42.2	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	N	U	
42.2	560000	Donated Revenue - Financial Resources	E	N	U	
42.2	560900	Contra Revenue for Donations - Financial Resources	E	N	U	
42.2	561000	Donated Revenue - Nonfinancial Resources	E	N	U	
42.2	561900	Contra Donated Revenue - Nonfinancial Resources	E	N	U	
42.2	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	N	U	
42.2	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	N	U	
42.2	565000	Forfeiture Revenue - Forfeitures of Property	E	N	U	
42.2	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	N	U	
42.2	570000	Expended Appropriations - Used - Accrued	E	G	U	
42.2	570005	Appropriations - Expended - Accrued	E	F	U	
42.2	570006	Appropriations - Expended - Disbursed	E	F	U	
42.2	570010	Expended Appropriations - Disbursed	E	G	U	
42.2	570500	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	G	U	
42.2	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	G	U	
42.2	570810	Appropriations - Expended - Prior-Period Adjustments	E	F	U	
42.2	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	G	U	
42.2	571000	Transfer-in of Agency Unavailable Custodial and Non-Entity Collections	E	F	U	
42.2	571200	Accrual of Agency Amount To Be Collected - Custodial and Non-Entity - General Fund of the U.S. Government	E	F	U	
42.2	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	E	F	U	
42.2	571400	Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	N	U	
42.2	572000	Financing Sources Transferred In Without Reimbursement	E	F	U	
42.2	573000	Financing Sources Transferred Out Without Reimbursement	E	F/Z	U	
42.2	573500	Appropriated Dedicated Collections to be Transferred In	E	F	U	
42.2	573600	Appropriated Dedicated Collections to be Transferred Out	E	F	U	
42.2	574000	Appropriated Dedicated Collections Transferred In	E	F	U	
42.2	574500	Appropriated Dedicated Collections Transferred Out	E	F	U	
42.2	575000	Expenditure Financing Sources - Transfers-In	E	F	U	
42.2	575500	Non-Expenditure Financing Sources - Transfers-In - Other	E	F	U	
42.2	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	E	F	U	
42.2	576000	Expenditure Financing Sources - Transfers-Out	E	F	U	
42.2	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	E	F	U	
42.2	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	E	F	U	
42.2	577500	Non-Budgetary Financing Sources Transferred In	E	F	U	
42.2	577600	Non-Budgetary Financing Sources Transferred Out	E	F	U	
42.2	578000	Imputed Financing Sources	E	F	U	
42.2	579000	Other Financing Sources	E	G/Z	U	
42.2	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	E	G	U	
42.2	579010	Other General Fund Financing Sources	E	F/Z	U	

USSGL Crosswalk - Standardized Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
42.2	579100	Adjustment to Financing Sources - Credit Reform	E	F	U	
42.2	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	F	U	
42.2	579500	Seigniorage	E	N	U	
42.2	580000	Tax Revenue Collected - Not Otherwise Classified	E	G/N	U	
42.2	580100	Tax Revenue Collected - Individual	E	G/N	U	
42.2	580200	Tax Revenue Collected - Corporate	E	G/N	U	
42.2	580300	Tax Revenue Collected - Unemployment	E	G/N	U	
42.2	580400	Tax Revenue Collected - Excise	E	G/N	U	
42.2	580500	Tax Revenue Collected - Estate and Gift	E	G/N	U	
42.2	580600	Tax Revenue Collected - Customs	E	G/N	U	
42.2	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	G/N	U	
42.2	582100	Tax Revenue Accrual Adjustment - Individual	E	G/N	U	
42.2	582200	Tax Revenue Accrual Adjustment - Corporate	E	G/N	U	
42.2	582300	Tax Revenue Accrual Adjustment - Unemployment	E	G/N	U	
42.2	582400	Tax Revenue Accrual Adjustment - Excise	E	G/N	U	
42.2	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	G/N	U	
42.2	582600	Tax Revenue Accrual Adjustment - Customs	E	G/N	U	
42.2	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	G/N	U	
42.2	583100	Contra Revenue for Taxes - Individual	E	G/N	U	
42.2	583200	Contra Revenue for Taxes - Corporate	E	G/N	U	
42.2	583300	Contra Revenue for Taxes - Unemployment	E	G/N	U	
42.2	583400	Contra Revenue for Taxes - Excise	E	G/N	U	
42.2	583500	Contra Revenue for Taxes - Estate and Gift	E	G/N	U	
42.2	583600	Contra Revenue for Taxes - Customs	E	G/N	U	
42.2	589000	Tax Revenue Refunds - Not Otherwise Classified	E	G/N	U	
42.2	589100	Tax Revenue Refunds - Individual	E	G/N	U	
42.2	589200	Tax Revenue Refunds - Corporate	E	G/N	U	
42.2	589300	Tax Revenue Refunds - Unemployment	E	G/N	U	
42.2	589400	Tax Revenue Refunds - Excise	E	G/N	U	
42.2	589500	Tax Revenue Refunds - Estate and Gift	E	G/N	U	
42.2	589600	Tax Revenue Refunds - Customs	E	G/N	U	
42.2	590000	Other Revenue	E	F/N/Z	U	
42.2	590900	Contra Revenue for Other Revenue	E	F/N/Z	U	
42.2	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	E	F	U	
42.2	592100	Valuation Change in Investments - Exchange Stabilization Fund (ESF)	E	N	U	
42.2	592200	Valuation Change in Investments for Federal Government Sponsored Enterprise	E	N	U	
42.2	592300	Valuation Change in Investments - Beneficial Interest in Trust	E	N	U	
42.2	593000	Lessor Lease Revenue	E	F/N	U	
42.2	593300	Amortization of Unearned Lessor Revenue	E	N	U	
42.2	593900	Contra Revenue for Lessor Lease Revenue	E	F/N	U	
42.2	599000	Collections for Others - Statement of Custodial Activity	E	F/G/N	U	
42.2	599100	Accrued Collections for Others - Statement of Custodial Activity	E	F/G/N	U	
42.2	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	F/G	U	
42.2	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	F/G	U	
42.2	599700	Financing Sources Transferred In From Custodial Statement Collections	E	F	U	
42.2	599750	Financing Sources Transferred In From Custodial Statement Collections - Contra Account	E	N	U	
42.2	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	F	U	
42.2	599900	Offset to Accrual of Amounts Receivable from Custodian or Non-Entity Assets Receivable - Contra Account	E	N	U	
42.2	610000	Operating Expenses/Program Costs	E	F/N	U	
42.2	615000	Expensed Asset	E		U	
42.2	619000	Contra Bad Debt Expense - Incurred for Others	E	F/N	U	
42.2	619900	Adjustment to Subsidy Expense	E	N	U	
42.2	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	F	U	
42.2	632000	Interest Expenses on Securities	E	F/N	U	
42.2	633000	Other Interest Expenses	E	F/N	U	
42.2	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	N	U	
42.2	640000	Benefit Expense	E	F/N/Z	U	
42.2	650000	Cost of Goods Sold	E	F/N	U	
42.2	660000	Applied Overhead	E	N	U	
42.2	661000	Cost Capitalization Offset	E	N	U	
42.2	671000	Depreciation, Amortization, and Depletion	E	N	U	
42.2	671300	Lessee Lease Amortization	E	N	U	
42.2	672000	Bad Debt Expense	E	F/N	U	
42.2	673000	Imputed Costs	E	F	U	
42.2	679000	Other Expenses Not Requiring Budgetary Resources	E	F/N	U	
42.2	679300	Accrued Expenses	E	F/N	U	
42.2	679500	Contra Expense-Non-Fiduciary Deposit Fund Intra-governmental Administrative Fees	E	N	U	

USSGL Crosswalk - Standardized Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
42.2	680000	Future Funded Expenses	E	F/N/Z	U	
42.2	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	F	U	
42.2	690000	Non-Production Costs	E	F/N/Z	U	
42.2	693000	Lessee Lease Expense	E	F/N	U	
42.2	711000	Gains on Disposition of Assets - Other	E	N	U	
42.2	711100	Gains on Disposition of Investments	E	F/N	U	
42.2	711200	Gains on Disposition of Borrowings	E	F	U	
42.2	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	N	U	
42.2	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	N	U	
42.2	718000	Unrealized Gains	E	F/N	U	
42.2	719000	Other Gains	E	F/N	U	
42.2	719090	Gains on International Monetary Fund Assets	E		U	
42.2	721000	Losses on Disposition of Assets - Other	E	N	U	
42.2	721100	Losses on Disposition of Investments	E	F/N	U	
42.2	721200	Losses on Disposition of Borrowings	E	F	U	
42.2	727100	Gains on Changes in Long-Term Assumptions	E	N	U	
42.2	727200	Losses on Changes in Long-Term Assumptions	E	N	U	
42.2	728000	Unrealized Losses	E	F/N	U	
42.2	729000	Other Losses	E	F/N	U	
42.2	729090	Losses on International Monetary Fund Assets	E		U	
42.2	729200	Other Losses From Impairment of Assets	E	N	U	
42.2	730000	Extraordinary Items	E	N	U	
42.2	740000	Prior-Period Adjustments Due to Corrections of Errors	E	N/Z	U	
42.2	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	N/Z	U	
42.2	740500	Prior-Period Adjustments Due to Corrections of Errors -Years Preceding the Prior-Year	E	N/Z	U	
42.2	750000	Distribution of Income - Dividend	E	N/Z	U	
42.2	760000	Changes in Actuarial Liability	E	N	U	
42.2	771000	Trust Fund Warrant Journal Vouchers Issued Net of Adjustments	E	F	U	
42.2	880100	Offset for Purchases of Assets	E	F	U	
42.2	880200	Purchases of Property, Plant, and Equipment	E	F	U	
42.2	880300	Purchases of Inventory and Related Property	E	F	U	
42.2	880400	Purchases of Assets - Other	E	F	U	

42.3	Total Cumulative Results of Operations - Eliminations Between Dedicated and Other					
	Eliminations between funds needed to trace to Net Position (if necessary)					

43	Total net position					
	This line is calculated. Equals sum of lines 41 and 42.					

44	Total liabilities and net position					
	This line is calculated. Equals sum of lines 39 and 43.					

FOOTNOTES AND ADDITIONAL INFORMATION:

1	For Reciprocal Category (RC) detail information, see TFM Volume I, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government, Appendix 3.
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 activity associated with this account. The General Fund has an Agency Identifier of 099, an FR Entity code of 9900, and a fed/non-fed attribute domain value of G.
9	The transactions and balances between Funds from Dedicated Collections are eliminated to reflect the consolidated Funds from Dedicated Collections column, but balances and transactions between Funds from Dedicated Collections and Funds from Other than Dedicated Collections are not eliminated.
10	For significant entities, the portion of cumulative results of operations and unexpended appropriations attributable to Funds from Dedicated Collections must, if material, be shown separately on a consolidation basis.
11	Line 12, "Property, Plant, and Equipment (PP&E), Net" may be titled General PP&E and Right-To-Use Lease Assets in lieu of PP&E, Net.