

USSGL Crosswalk - Schedule F - Budget Balance Sheet

Fiscal Year 2027 Reporting

Line No.	USSGL Acct.	USSGL Account Title	Begin / End	Debit/ Credit	Fed/ NonFed	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
ASSETS										
Federal asset:										
1101	Fund balances with Treasury									
1101	101000	Fund Balance With Treasury	E	D/C	G	EP/ER	D/G/N	+	-	2
1101	101000	Fund Balance With Treasury	E	D/C	G	EG	N	+	-	1
1101	109000	Fund Balance With Treasury While Awaiting a Warrant or Mandated Non-Expenditure Transfer	E	D/C	G	EG/EP/ER	N	+	-	1,2
Investments in Federal securities:										
1102	Treasury securities, net									
1102	134200	Interest Receivable - Investments	E	D/C	F	EG	N	+	-	1,3
1102	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	D/C	F	EG	N	+	-	1
1102	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	D/C	F	EG	N	+	-	1
1102	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	D/C	F	EG	N	+	-	1
1102	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	D/C	F	EG	N	+	-	1
1102	161800	Market Adjustment - Investments	E	D/C	F	EG	N	+	-	1
1102	163000	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	D/C	F	EG	N	+	-	1
1102	163100	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	D/C	F	EG	N	+	-	1
1102	163300	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Fiscal Service	E	D/C	F	EG	N	+	-	1
1104	Agency securities, net									
1104	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	D/C	F	EG	N	+	-	1
1104	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	D/C	F	EG	N	+	-	1
1104	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	D/C	F	EG	N	+	-	1
1104	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	D/C	F	EG	N	+	-	1
1106	Receivables, net									
1106	131000	Accounts Receivable	E	D/C	F	EP/ER	D/G/N	+	-	2
1106	131000	Accounts Receivable	E	D/C	F	EG	N	+	-	1
1106	131900	Allowance for Loss on Accounts Receivable	E	D/C	F	EP/ER	N	+	-	2
1106	131900	Allowance for Loss on Accounts Receivable	E	D/C	F	EG	N	+	-	1
1106	132000	Funded Employment Benefit Contributions Receivable	E	D/C	F	EG	N	+	-	1
1106	132100	Unfunded FECA Benefit Contributions Receivable	E	D/C	F	EG	N	+	-	1
1106	133000	Receivable for Transfers of Currently Invested Balances	E	D/C	F	EG	N	+	-	1
1106	133500	Expenditure Transfers Receivable	E	D/C	F	EG	N	+	-	1
1106	134000	Interest Receivable - Not Otherwise Classified	E	D/C	F	EG	N	+	-	1
1106	134100	Interest Receivable - Loans	E	D/C	F	EG	N	+	-	1
1106	135000	Loans Receivable	E	D/C	F	EG	N	+	-	1
1106	135100	Capitalized Loan Interest Receivable - Non-Credit Reform	E	D/C	F	EG	N	+	-	1
1106	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	D/C	F	EG	N	+	-	1
1106	136100	Penalties and Fines Receivable - Loans	E	D/C	F	EG	N	+	-	1
1106	137000	Administrative Fees Receivable - Not Otherwise Classified	E	D/C	F	EG	N	+	-	1
1106	137100	Administrative Fees Receivable - Loans	E	D/C	F	EG	N	+	-	1
1106	192100	Receivable From Appropriations	E	D/C	G	EG	N	+	-	1
1106	192300	Contingent Receivable for Capital Transfers	E	D/C	F	EG	N	+	-	1
1106	192500	Capital Transfers Receivable	E	D/C	F	EG	N	+	-	1
1106	198100	Receivable from Custodian or Non-Entity Assets Receivable From a Federal Agency - Other Than the General Fund of the U.S. Government	E	D/C	F	EG/EP/ER	D/G/N	+	-	1,2
1107	Advances and prepayments									
1107	141000	Advances and Prepayments	E	D/C	F	EG	N	+	-	1
Non-Federal assets										
1201	Investments in non-Federal securities, net									
1201	134200	Interest Receivable - Investments	E	D/C	N	EP/ER	D/G	+	-	
1201	134200	Interest Receivable - Investments	E	D/C	N	EG	N	+	-	1
1201	134600	Allowance for Loss on Interest Receivable - Investments	E	D/C	N	EP/ER	D/G	+	-	
1201	134600	Allowance for Loss on Interest Receivable - Investments	E	D/C	N	EG	N	+	-	1
1201	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	D/C	N	EG	N	+	-	1
1201	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	D/C	N	EG	N	+	-	1
1201	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	D/C	N	EG	N	+	-	1
1201	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	D/C	N	EG	N	+	-	1
1201	161800	Market Adjustment - Investments	E	D/C	E/N	EG	N	+	-	1
1201	162000	Investments in Securities Other Than the Bureau of the Fiscal Service Securities	E	D/C	E/N	EG	N	+	-	1

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ASSETS										
1201	162100	Discount on Securities Other Than the Bureau of the Fiscal Service Securities	E	D/C	N	EG	N	+	-	1
1201	162200	Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	D/C	N	EG	N	+	-	1
1201	162300	Amortization of Discount and Premium on Securities Other Than the Bureau of the Fiscal Service Securities	E	D/C	N	EG	N	+	-	1
1201	164200	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	D/C	N	EP/ER	D/G	+	-	
1201	164300	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	D/C	N	EP/ER	D/G	+	-	
1201	164400	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	D/C	N	EP/ER	D/G	+	-	
1201	164500	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	E	D/C	N	EP/ER	D/G	+	-	
1201	164600	Discount on Securities Account for Under the Provisions of the Federal Credit Reform Act	E	D/C	N	EP/ER	D/G	+	-	
1201	164700	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	E	D/C	N	EP/ER	D/G	+	-	
1201	165000	Preferred Stock in Federal Government Sponsored Enterprise	E	D/C	N	EG	N	+	-	1
1201	165100	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	E	D/C	N	EG	N	+	-	1
1201	165200	Common Stock Warrants in Federal Government Sponsored Enterprise	E	D/C	N	EG	N	+	-	1
1201	165300	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	E	D/C	N	EG	N	+	-	1
1201	167900	Foreign Exchange Rate Revalue Adjustments - Investments	E	D/C	N	EP	N	+	-	2
1201	169000	Other Non-Federal Investments	E	D/C	N	EG	N	+	-	1
1206 Receivables, net										
1206	131000	Accounts Receivable	E	D/C	N	EP/ER	D/G/N	+	-	2,4
1206	131000	Accounts Receivable	E	D/C	N	EG	N	+	-	1
1206	131900	Allowance for Loss on Accounts Receivable	E	D/C	N	EP/ER	D/G/N	+	-	2
1206	131900	Allowance for Loss on Accounts Receivable	E	D/C	N	EG	N	+	-	1
1206	132000	Funded Employment Benefit Contributions Receivable	E	D/C	N	EG	N	+	-	1
1206	132100	Unfunded FECA Benefit Contributions Receivable	E	D/C	N	EG	N	+	-	1
1206	134000	Interest Receivable - Not Otherwise Classified	E	D/C	N	EG	N	+	-	1
1206	134700	Allowance for Loss on Interest Receivable - Not Otherwise Classified	E	D/C	N	EG	N	+	-	1
1206	136000	Penalties and Fines Receivable - Not Otherwise Classified	E	D/C	N	EG	N	+	-	1
1206	136700	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	E	D/C	N	EG	N	+	-	1
1206	137000	Administrative Fees Receivable - Not Otherwise Classified	E	D/C	N	EG	N	+	-	1
1206	137700	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	E	D/C	N	EG	N	+	-	1
1207 Advances and prepayments										
1207	141000	Advances and Prepayments	E	D/C	N	EG	N	+	-	1
1401 Direct loans receivable, gross										
1401	135000	Loans Receivable	E	D/C	N	EP/ER	D	+	-	
1401	138000	Loans Receivable - Troubled Assets Relief Program	E	D/C	N	EP/ER	D	+	-	
1402 Interest receivable										
1402	134100	Interest Receivable - Loans	E	D/C	N	EP/ER	D	+	-	
1402	136100	Penalties and Fines Receivable - Loans	E	D/C	N	EP/ER	D	+	-	
1402	137100	Administrative Fees Receivable - Loans	E	D/C	N	EP/ER	D	+	-	
1402	138100	Interest Receivable - Loans - Troubled Assets Relief Program	E	D/C	N	EP/ER	D	+	-	
1403 Accounts receivable from foreclosed property										
1403	131000	Accounts Receivable	E	D/C	N	EP/ER	D	+	-	4
1404 Foreclosed property										
1404	155100	Foreclosed Property	E	D/C	N	EP/ER	D	+	-	
1405 Allowance for subsidy cost (+ or -)										
1405	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	E	D/C	N	EP/ER	D	+	-	
1405	139900	Allowance for Subsidy	E	D/C	N	EP/ER	D	+	-	
1499 Net present value of assets related to direct loans (sum 1401 through 1405)										
1501 Defaulted guaranteed loans receivable, gross										
1501	135000	Loans Receivable	E	D/C	N	EP/ER	G	+	-	
1501	138000	Loans Receivable - Troubled Assets Relief Program	E	D/C	N	EP/ER	G	+	-	
1502 Interest receivable on defaulted guaranteed loans										

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ASSETS										
1502	134100	Interest Receivable - Loans	E	D/C	N	EP/ER	G	+	-	
1502	136100	Penalties and Fines Receivable - Loans	E	D/C	N	EP/ER	G	+	-	
1502	137100	Administrative Fees Receivable - Loans	E	D/C	N	EP/ER	G	+	-	
1502	138100	Interest Receivable - Loans - Troubled Assets Relief Program	E	D/C	N	EP/ER	G	+	-	
1504 Foreclosed property related to defaulted guaranteed loans										
1504	155100	Foreclosed Property	E	D/C	N	EP/ER	G	+	-	
1505 Allowance for subsidy cost on defaulted guaranteed loans (+ or -)										
1505	138900	Allowance for Subsidy - Loans - Troubled Assets Relief Program	E	D/C	N	EP/ER	G	+	-	
1505	139900	Allowance for Subsidy	E	D/C	N	EP/ER	G	+	-	
1599 Net present value of assets related to defaulted guaranteed loans (The sum of lines 1501 through 1505)										
1601 Direct loans, gross										
1601	135000	Loans Receivable	E	D/C	N	EG/EP/ER	N	+	-	1,2,5
1602 Interest receivable										
1602	134100	Interest Receivable - Loans	E	D/C	N	EG/EP/ER	N	+	-	1,2,5
1602	136100	Penalties and Fines Receivable - Loans	E	D/C	N	EG/EP/ER	N	+	-	1,2,5
1602	137100	Administrative Fees Receivable - Loans	E	D/C	N	EG/EP/ER	N	+	-	1,2,5
1603 Allowance for estimated uncollectible loans and interest (-)										
1603	134500	Allowance for Loss on Interest Receivable - Loans	E	D/C	N	EG/EP/ER	N	+	-	1,2,5
1603	135900	Allowance for Loss on Loans Receivable	E	D/C	N	EG/EP/ER	N	+	-	1,2,5
1603	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E	D/C	N	EG/EP/ER	N	+	-	1,2,5
1603	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	D/C	N	EG/EP/ER	N	+	-	1,2,5
1603	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	E	D/C	N	EG/EP/ER	N	+	-	1,2,5
1604 Direct loans and interest receivable, net (The sum of lines 1601 through 1603)										
1605 Accounts receivable from foreclosed property										
1605	131000	Accounts Receivable	E	D/C	N	EG/EP/ER	N	+	-	1,2,4
1606 Foreclosed property										
1606	155100	Foreclosed Property	E	D/C	N	EG/EP/ER	N	+	-	1,2,5
1606	155900	Foreclosed Property - Allowance	E	D/C	N	EG/EP/ER	N	+	-	1,2,5
1699 Value of assets related to direct loans (The sum of lines 1604 through 1606)										
1701 Defaulted guaranteed loans, gross										
1701	135000	Loans Receivable	E	D/C	N	EG/EP/ER	N	+	-	1,2,5
1702 Interest receivable										
1702	134100	Interest Receivable - Loans	E	D/C	N	EG/EP/ER	N	+	-	1,2,5
1702	136100	Penalties and Fines Receivable - Loans	E	D/C	N	EG/EP/ER	N	+	-	1,2,5
1702	137100	Administrative Fees Receivable - Loans	E	D/C	N	EG/EP/ER	N	+	-	1,2,5
1703 Allowance for estimated uncollectible loans and interest										
1703	134500	Allowance for Loss on Interest Receivable - Loans	E	D/C	N	EG/EP/ER	N	+	-	1,2,5
1703	135900	Allowance for Loss on Loans Receivable	E	D/C	N	EG/EP/ER	N	+	-	1,2,5
1703	136500	Allowance for Loss on Penalties and Fines Receivable - Loans	E	D/C	N	EG/EP/ER	N	+	-	1,2,5
1703	137500	Allowance for Loss on Administrative Fees Receivable - Loans	E	D/C	N	EG/EP/ER	N	+	-	1,2,5
1703	138500	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	E	D/C	N	EG/EP/ER	N	+	-	1,2,5
1704 Defaulted guaranteed loans and interest receivable, net (The sum of lines 1701 through 1703)										
1705 Accounts receivable from foreclosed property										
1705	131000	Accounts Receivable	E	D/C	N	EG/EP/ER	N	+	-	1,2,4
1706 Foreclosed property										
1706	155100	Foreclosed Property	E	D/C	N	EG/EP/ER	N	+	-	1,2,5
1706	155900	Foreclosed Property - Allowance	E	D/C	N	EG/EP/ER	N	+	-	1,2,5

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Line No.	USSGL Acct.	USSGL Account Title	Begin / End	Debit/ Credit	Fed/ NonFed	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
ASSETS										
1799	Value of assets related to loan guarantees (The sum of lines 1704 through 1706)									
Other Federal assets:										
1801	Cash and other monetary assets									
1801	111000	Undeposited Collections	E	D/C	N	EP/ER	D/G/N	+	-	2
1801	111000	Undeposited Collections	E	D/C	N	EG	N	+	-	1
1801	112000	Imprest Funds	E	D/C	N	EG	N	+	-	1
1801	112500	U.S. Debit Card Funds	E	D/C	N	EG	N	+	-	1
1801	113000	Funds Held Outside of Treasury - Budgetary	E	D/C	N	EG	N	+	-	1
1801	119000	Other Cash	E	D/C	N	EP/ER	N	+	-	2
1801	119000	Other Cash	E	D/C	N	EG	N	+	-	1
1801	119400	Exchange Stabilization Fund (ESF) Assets - Holdings of Special Drawing Rights (SDR)	E	D/C	N	EG	N	+	-	1
1801	119500	Other Monetary Assets	E	D/C	N	EG	N	+	-	1
1801	120000	Foreign Currency	E	D/C	N	EG	N	+	-	1
1801	120500	Foreign Currency Denominated Equivalent Assets	E	D/C	N	EP	N	+	-	2
1801	120900	Uninvested Foreign Currency	E	D/C	N	EP	N	+	-	2
1801	134400	Interest Receivable on Special Drawing Rights (SDR)	E	D/C	N	EP	N	+	-	2
1801	138400	Interest Receivable - Foreign Currency Denominated Assets	E	D/C	N	EP	N	+	-	2
1801	153100	Seized Monetary Instruments	E	D/C	N	EG	N	+	-	1
1802	Inventories and related properties									
1802	151100	Operating Materials and Supplies Held for Use	E	D/C		EG	N	+	-	1
1802	151200	Operating Materials and Supplies Held in Reserve for Future Use	E	D/C		EG	N	+	-	1
1802	151300	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	E	D/C		EG	N	+	-	1
1802	151400	Operating Materials and Supplies Held for Repair	E	D/C		EG	N	+	-	1
1802	151900	Operating Materials and Supplies - Allowance	E	D/C		EG	N	+	-	1
1802	152100	Inventory Purchased for Resale	E	D/C		EG	N	+	-	1
1802	152200	Inventory Held in Reserve for Future Sale	E	D/C		EG	N	+	-	1
1802	152300	Inventory Held for Repair	E	D/C		EG	N	+	-	1
1802	152400	Inventory - Excess, Obsolete, and Unserviceable	E	D/C		EG	N	+	-	1
1802	152500	Inventory - Raw Materials	E	D/C		EG	N	+	-	1
1802	152600	Inventory - Work-in-Process	E	D/C		EG	N	+	-	1
1802	152700	Inventory - Finished Goods	E	D/C		EG	N	+	-	1
1802	152900	Inventory - Allowance	E	D/C		EG	N	+	-	1
1802	154100	Forfeited Property Held for Sale	E	D/C	N	EG	N	+	-	1
1802	154200	Forfeited Property Held for Donation or Use	E	D/C	N	EG	N	+	-	1
1802	154900	Forfeited Property - Allowance	E	D/C	N	EG	N	+	-	1
1802	156100	Commodities Held Under Price Support and Stabilization Support Programs	E	D/C	N	EG	N	+	-	1
1802	156900	Commodities - Allowance	E	D/C	N	EG	N	+	-	1
1802	157100	Stockpile Materials Held in Reserve	E	D/C	N	EG	N	+	-	1
1802	157200	Stockpile Materials Held for Sale	E	D/C	N	EG	N	+	-	1
1802	159100	Other Related Property	E	D/C	N	EG	N	+	-	1
1802	159900	Other Related Property - Allowance	E	D/C	N	EG	N	+	-	1
1803	Property, plant and equipment, net									
1803	171100	Land and Land Rights	E	D/C		EG	N	+	-	1
1803	171200	Capitalized Improvements to Land	E	D/C		EG	N	+	-	1
1803	171900	Accumulated Depreciation on Capitalized Improvements to Land	E	D/C		EG	N	+	-	1
1803	172000	Construction-in-Progress	E	D/C		EG	N	+	-	1
1803	173000	Buildings, Improvements, and Renovations	E	D/C		EG	N	+	-	1
1803	173900	Accumulated Depreciation on Buildings, Improvements, and Renovations	E	D/C		EG	N	+	-	1
1803	174000	Other Structures and Facilities	E	D/C		EG	N	+	-	1
1803	174900	Accumulated Depreciation on Other Structures and Facilities	E	D/C		EG	N	+	-	1
1803	175000	Equipment	E	D/C		EG	N	+	-	1
1803	175900	Accumulated Depreciation on Equipment	E	D/C		EG	N	+	-	1
1803	181000	Assets Under Capital Lease	E	D/C		EG	N	+	-	1
1803	181900	Accumulated Depreciation on Assets Under Capital Lease	E	D/C		EG	N	+	-	1
1803	182000	Leasehold Improvements	E	D/C		EG	N	+	-	1
1803	182900	Accumulated Amortization on Leasehold Improvements	E	D/C		EG	N	+	-	1
1803	183000	Internal Use Software	E	D/C		EG	N	+	-	1
1803	183200	Internal Use Software in Development	E	D/C		EG	N	+	-	1
1803	183900	Accumulated Amortization on Internal Use Software	E	D/C		EG	N	+	-	1
1803	184000	Other Natural Resources	E	D/C		EG	N	+	-	1
1803	184900	Allowance for Depletion	E	D/C		EG	N	+	-	1
1803	189000	Other General Property, Plant, and Equipment	E	D/C		EG	N	+	-	1

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ASSETS										
1803	189900	Accumulated Depreciation on Other General Property, Plant, and Equipment	E	D/C		EG	N	+	-	1
1901 Other assets										
1901	132500	Taxes Receivable	E	D/C	N	EG	N	+	-	1
1901	132900	Allowance for Loss on Taxes Receivable	E	D/C	N	EG	N	+	-	1
1901	134300	Interest Receivable - Taxes	E	D/C	N	EG	N	+	-	1
1901	134800	Allowance for Loss on Interest Receivable - Taxes	E	D/C	N	EG	N	+	-	1
1901	136300	Penalties and Fines Receivable - Taxes	E	D/C	N	EG	N	+	-	1
1901	136800	Allowance for Loss on Penalties and Fines Receivable - Taxes	E	D/C	N	EG	N	+	-	1
1901	137300	Administrative Fees Receivable - Taxes	E	D/C	N	EG	N	+	-	1
1901	137800	Allowance for Loss on Administrative Fees Receivable - Taxes	E	D/C	N	EG	N	+	-	1
1901	199000	Other Assets	E	D/C	N	EG	N	+	-	1
1901	199500	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	E	D/C	N	EG	N	+	-	1
1999 Total assets (The sum of lines 1101 through 1207, 1499, 1599, 1699, 1799, 1801 through 1901)										
Liabilities										
Federal liabilities										
2101 Accounts payable										
2101	211000	Accounts Payable	E	D/C	F	EP/ER	D/G/N	-	+	2
2101	211000	Accounts Payable	E	D/C	F	EG	N	-	+	1
2101	212000	Disbursements in Transit	E	D/C	F	EP/ER	D/G/N	-	+	2
2101	212000	Disbursements in Transit	E	D/C	F	EG	N	-	+	1
2101	215000	Payable for Transfers of Currently Invested Balances	E	D/C	F	EG	N	-	+	1
2101	215500	Expenditure Transfers Payable	E	D/C	F	EG	N	-	+	1
2101	217000	Subsidy Payable to the Financing Account	E	D/C	F	EG	N	-	+	1
2101	296000	Accounts Payable From Canceled Appropriations	E	D/C	F	EG	N	-	+	1
2102 Interest payable										
2102	214000	Accrued Interest Payable - Not Otherwise Classified	E	D/C	F	EP/ER	D/G/N	-	+	2
2102	214000	Accrued Interest Payable - Not Otherwise Classified	E	D/C	F	EG	N	-	+	1
2102	214100	Accrued Interest Payable - Loans	E	D/C	F	EP/ER	D/G/N	-	+	2
2102	214100	Accrued Interest Payable - Loans	E	D/C	F	EG	N	-	+	1
2102	214200	Accrued Interest Payable - Debt	E	D/C	F	EP/ER	D/G/N	-	+	2
2102	214200	Accrued Interest Payable - Debt	E	D/C	F	EG	N	-	+	1
2103 Debt										
2103	251000	Principal Payable to the Bureau of the Fiscal Service	E	D/C	F	EP/ER	D/G/N	-	+	2
2103	251000	Principal Payable to the Bureau of the Fiscal Service	E	D/C	F	EG	N	-	+	1
2103	251100	Capitalized Loan Interest Payable - Non-Credit Reform	E	D/C	F	EG/EP/ER	N	-	+	1,2
2103	252000	Principal Payable to the Federal Financing Bank	E	D/C	F	EP/ER	D/G/N	-	+	2
2103	252000	Principal Payable to the Federal Financing Bank	E	D/C	F	EG	N	-	+	1
2103	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	D/C	F	EG	N	-	+	1
2103	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	D/C	F	EG	N	-	+	1
2103	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	D/C	F	EG	N	-	+	1
2103	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	D/C	F	EG	N	-	+	1
2103	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	D/C	F	EG	N	-	+	1
2103	254000	Participation and Payment Certificates	E	D/C	F	EG	N	-	+	1
2103	259000	Other Debt	E	D/C	F/G	EG	N	-	+	1
2104 Resources payable to Treasury										
2104	292300	Contingent Liability for Capital Transfers	E	D/C	F	EG/EP/ER	N	-	+	1,2
2104	297000	Liability for Capital Transfers	E	D/C	F	EG/EP/ER	N	-	+	1,2
2105 Other										
2105	213000	Contract Holdbacks	E	D/C	F	EG	N	-	+	1
2105	219000	Other Liabilities With Related Budgetary Obligations	E	D/C	F	EG	N	-	+	1
2105	221300	Employer Contributions and Payroll Taxes Payable	E	D/C	F/Z	EG	N	-	+	1
2105	221500	Other Post Employment Benefits Due and Payable	E	D/C	F	EG	N	-	+	1
2105	222500	Unfunded FECA Liability	E	D/C	F/Z	EG	N	-	+	1
2105	229000	Other Unfunded Employment Related Liability	E	D/C	F/Z	EG	N	-	+	1
2105	231000	Liability for Advances and Prepayments	E	D/C	F	EG	N	-	+	1
2105	294000	Capital Lease Liability	E	D/C	F	EG	N	-	+	1

This schedule is for Credit Reform activity only.

USSGL Crosswalk - Schedule F - Budget Balance Sheet

Fiscal Year 2027 Reporting

Line No.	USSGL Acct.	USSGL Account Title	Begin / End	Debit/ Credit	Fed/ NonFed	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
ASSETS										
2105	298000	Custodial Liability	E	D/C	G	EG	N	-	+	1
2105	298500	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	E	D/C	G	EG	N	-	+	1
2105	299000	Other Liabilities Without Related Budgetary Obligations	E	D/C	F/G/Z	EG/EP/ER	D/G/N	-	+	1,2
Non-Federal liabilities										
2201 Accounts payable										
2201	211000	Accounts Payable	E	D/C	N	EP/ER	D/G/N	-	+	2
2201	211000	Accounts Payable	E	D/C	N	EG	N	-	+	1
2201	212000	Disbursements in Transit	E	D/C	N	EP/ER	D/G/N	-	+	2
2201	212000	Disbursements in Transit	E	D/C	N	EG	N	-	+	1
2201	214000	Accrued Interest Payable - Not Otherwise Classified	E	D/C	N	EG	N	-	+	1
2201	296000	Accounts Payable From Canceled Appropriations	E	D/C	N	EG	N	-	+	1
2202 Interest payable										
2202	214100	Accrued Interest Payable - Loans	E	D/C	N	EG	N	-	+	1
2202	214200	Accrued Interest Payable - Debt	E	D/C	N	EG	N	-	+	1
2203 Debt										
2203	253000	Securities Issued by Federal Agencies Under General and Special Financing Authority	E	D/C	N	EG	N	-	+	1
2203	253100	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	D/C	N	EG	N	-	+	1
2203	253200	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	D/C	N	EG	N	-	+	1
2203	253300	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	D/C	N	EG	N	-	+	1
2203	253400	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	E	D/C	N	EG	N	-	+	1
2203	254000	Participation and Payment Certificates	E	D/C	N	EG	N	-	+	1
2203	259000	Other Debt	E	D/C	N	EG	N	-	+	1
2204 Liabilities for loan guarantees										
2204	218000	Loan Guarantee Liability	E	D/C	N	EP/ER	G/N	-	+	2
2205 Lease liabilities, net										
2205	294000	Capital Lease Liability	E	D/C	N	EG	N	-	+	1
2206 Pensions and other actuarial liabilities										
2206	219100	Liability for Employer Benefits and Claims Incurred but Not Reported	E	D/C	N	EG	N	-	+	1
2206	221500	Other Post Employment Benefits Due and Payable	E	D/C	N	EG	N	-	+	1
2206	221600	Pension Benefits Due and Payable to Beneficiaries	E	D/C	N	EG	N	-	+	1
2206	221700	Benefit Premiums Payable to Carriers	E	D/C	N	EG	N	-	+	1
2206	221800	Life Insurance Benefits Due and Payable to Beneficiaries	E	D/C	N	EG	N	-	+	1
2206	261000	Actuarial Pension Liability	E	D/C	N	EG	N	-	+	1
2206	262000	Actuarial Health Insurance Liability	E	D/C	N	EG	N	-	+	1
2206	263000	Actuarial Life Insurance Liability	E	D/C	N	EG	N	-	+	1
2206	265000	Actuarial FECA Liability	E	D/C	N	EG	N	-	+	1
2206	269000	Other Actuarial Liabilities	E	D/C	N	EG	N	-	+	1
2207 Other										
2207	211200	Accounts Payable for Federal Government Sponsored Enterprise	E	D/C	N	EG	N	-	+	1
2207	213000	Contract Holdbacks	E	D/C	N	EG	N	-	+	1
2207	216000	Entitlement Benefits Due and Payable	E	D/C	N	EG	N	-	+	1
2207	219000	Other Liabilities With Related Budgetary Obligations	E	D/C	N	EG	N	-	+	1
2207	221000	Accrued Funded Payroll and Leave	E	D/C	N	EG	N	-	+	1
2207	221100	Withholdings Payable	E	D/C	N	EG	N	-	+	1
2207	221300	Employer Contributions and Payroll Taxes Payable	E	D/C	N	EG	N	-	+	1
2207	222000	Unfunded Leave	E	D/C	N	EG	N	-	+	1
2207	229000	Other Unfunded Employment Related Liability	E	D/C	N	EG	N	-	+	1
2207	231000	Liability for Advances and Prepayments	E	D/C	N	EG	N	-	+	1
2207	232000	Other Deferred Revenue	E	D/C	N	EG	N	-	+	1
2207	266000	Actuarial Liabilities for Federal Insurance and Guarantee Programs	E	D/C	N	EG	N	-	+	1
2207	267000	Actuarial Liabilities for Treasury-and Department of Labor-Managed Benefit Programs	E	D/C	N	EG	N	-	+	1
2207	291000	Prior Liens Outstanding on Acquired Collateral	E	D/C	N	EG	N	-	+	1
2207	292000	Contingent Liabilities	E	D/C	N	EG	N	-	+	1
2207	292200	Contingent Liabilities - Federal Government Sponsored Enterprise	E	D/C	N	EG	N	-	+	1
2207	298000	Custodial Liability	E	D/C	N	EG	N	-	+	1
2207	299000	Other Liabilities Without Related Budgetary Obligations	E	D/C	N	EP/ER	D/G/N	-	+	2
2207	299000	Other Liabilities Without Related Budgetary Obligations	E	D/C	N	EG	N	-	+	1
2207	299500	Estimated Cleanup Cost Liability	E	D/C	N	EG	N	-	+	1

This schedule is for Credit Reform activity only.

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USSGL Crosswalk - Schedule F - Budget Balance Sheet

Fiscal Year 2027 Reporting

Line No.	USSGL Acct.	USSGL Account Title	Begin / End	Debit/ Credit	Fed/ NonFed	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
ASSETS										
2999	Total liabilities (The sum of lines 2101 through 2207)									
Net Position										
3100	Unexpended appropriations									
3100	310000	Unexpended Appropriations - Cumulative	B	D/C		EP/ER	D/G/N	-	+	2,6
3100	310000	Unexpended Appropriations - Cumulative	B	D/C		EG	N	-	+	1
3100	310100	Unexpended Appropriations - Appropriations Received	E	D/C	G	EP/ER	D/G/N	-	+	2
3100	310100	Unexpended Appropriations - Appropriations Received	E	D/C	G	EG	N	-	+	1
3100	310200	Unexpended Appropriations - Transfers-In	E	D/C	F	EG	N	-	+	1
3100	310300	Unexpended Appropriations - Transfers-Out	E	D/C	F	EG	N	-	+	1
3100	310500	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	D/C	G	EG	N	-	+	1
3100	310600	Unexpended Appropriations - Adjustments	E	D/C	G	EG/EP/ER	N	-	+	1,2
3100	310700	Unexpended Appropriations - Used - Accrued	E	D/C	G	EP/ER	D/G/N	-	+	2
3100	310700	Unexpended Appropriations - Used - Accrued	E	D/C	G	EG	N	-	+	1
3100	310800	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	D/C	G	EG	N	-	+	1
3100	310900	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	D/C	G	EG	N	-	+	1
3300	Cumulative results of operations									
3300	331000	Cumulative Results of Operations	B	D/C		EP/ER	D/G/N	-	+	2,6
3300	331000	Cumulative Results of Operations	B	D/C		EG	N	-	+	1
3300	510000	Revenue From Goods Sold	E	D/C	F/N	EG	N	-	+	1
3300	510900	Contra Revenue for Goods Sold	E	D/C	F/N	EG	N	-	+	1
3300	520000	Revenue From Services Provided	E	D/C	F/N	EG	N	-	+	1
3300	520900	Contra Revenue for Services Provided	E	D/C	F/N	EG	N	-	+	1
3300	531000	Interest Revenue - Other	E	D/C	F/N	EG	N	-	+	1
3300	531100	Interest Revenue - Investments	E	D/C	F/N	EG	N	-	+	1
3300	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	D/C	F/N	EP/ER	D/G/N	-	+	2
3300	531200	Interest Revenue - Loans Receivable/Uninvested Funds	E	D/C	F/N	EG	N	-	+	1
3300	531300	Interest Revenue - Subsidy Amortization	E	D/C	N	EP/ER	D/G/N	-	+	2
3300	531400	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	D/C	N	EP/ER	D/G	-	+	
3300	531500	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	E	D/C	N	EP/ER	D/G	-	+	
3300	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	D/C	F/N	EP/ER	N	-	+	2
3300	531700	Contra Revenue for Interest Revenue - Loans Receivable	E	D/C	F/N	EG	N	-	+	1
3300	531800	Contra Revenue for Interest Revenue - Investments	E	D/C	F/N	EG	N	-	+	1
3300	531900	Contra Revenue for Interest Revenue - Other	E	D/C	F/N	EG	N	-	+	1
3300	532000	Penalties and Fines Revenue	E	D/C	N	EP/ER	D/G/N	-	+	2,6
3300	532000	Penalties and Fines Revenue	E	D/C	N	EG	N	-	+	1
3300	532400	Contra Revenue for Penalties and Fines	E	D/C	N	EP/ER	D/G/N	-	+	2,6
3300	532400	Contra Revenue for Penalties and Fines	E	D/C	N	EG	N	-	+	1
3300	532500	Administrative Fees Revenue	E	D/C	F/N	EP/ER	N	-	+	2
3300	532500	Administrative Fees Revenue	E	D/C	F/N	EG	N	-	+	1
3300	532900	Contra Revenue for Administrative Fees	E	D/C	F/N	EP/ER	N	-	+	2
3300	532900	Contra Revenue for Administrative Fees	E	D/C	F/N	EG	N	-	+	1
3300	540000	Funded Benefit Program Revenue	E	D/C	F/N	EG	N	-	+	1
3300	540500	Unfunded FECA Benefit Revenue	E	D/C	F/N	EG	N	-	+	1
3300	540600	Contra Revenue for Unfunded FECA Benefit Revenue	E	D/C	F/N	EG	N	-	+	1
3300	540900	Contra Revenue for Funded Benefit Program Revenue	E	D/C	F/N	EG	N	-	+	1
3300	550000	Insurance and Guarantee Premium Revenue	E	D/C	N	EP/ER	D/G/N	-	+	2,6
3300	550000	Insurance and Guarantee Premium Revenue	E	D/C	N	EG	N	-	+	1
3300	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	D/C	N	EP/ER	N	-	+	2
3300	550900	Contra Revenue for Insurance and Guarantee Premium Revenue	E	D/C	N	EG	N	-	+	1
3300	560000	Donated Revenue - Financial Resources	E	D/C	N	EG	N	-	+	1
3300	560900	Contra Revenue for Donations - Financial Resources	E	D/C	N	EG	N	-	+	1
3300	561000	Donated Revenue - Nonfinancial Resources	E	D/C	N	EG	N	-	+	1
3300	561900	Contra Donated Revenue - Nonfinancial Resources	E	D/C	N	EG	N	-	+	1
3300	564000	Forfeiture Revenue - Cash and Cash Equivalents	E	D/C	N	EG	N	-	+	1
3300	564900	Contra Forfeiture Revenue - Cash and Cash Equivalents	E	D/C	N	EG	N	-	+	1
3300	565000	Forfeiture Revenue - Forfeitures of Property	E	D/C	N	EG	N	-	+	1
3300	565900	Contra Forfeiture Revenue - Forfeitures of Property	E	D/C	N	EG	N	-	+	1
3300	570000	Expended Appropriations - Used - Accrued	E	D/C	G	EP/ER	D/G/N	-	+	2
3300	570000	Expended Appropriations - Used - Accrued	E	D/C	G	EG	N	-	+	1
3300	570500	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	E	D/C	G	EG	N	-	+	1
3300	570800	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	E	D/C	G	EG	N	-	+	1

This schedule is for Credit Reform activity only.

USSGL Crosswalk - Schedule F - Budget Balance Sheet

Fiscal Year 2027 Reporting

Line No.	USSGL Acct.	USSGL Account Title	Begin / End	Debit/ Credit	Fed/ NonFed	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
ASSETS										
3300	570900	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	E	D/C	G	EG	N	-	+	1
3300	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	D/C	F	EG/EP/ER	D/G/N	-	+	1,2
3300	572000	Financing Sources Transferred In Without Reimbursement	E	D/C	F	EG	N	-	+	1
3300	573000	Financing Sources Transferred Out Without Reimbursement	E	D/C	F/Z	EG	N	-	+	1
3300	574000	Appropriated Dedicated Collections Transferred In	E	D/C	F	EG	N	-	+	1
3300	574500	Appropriated Dedicated Collections Transferred Out	E	D/C	F	EG	N	-	+	1
3300	575000	Expenditure Financing Sources - Transfers-In	E	D/C	F	EG	N	-	+	1
3300	575500	Non-Expenditure Financing Sources - Transfers-In - Other	E	D/C	F	EG	N	-	+	1
3300	575600	Non-Expenditure Financing Sources - Transfers-In - Capital Transfers	E	D/C	F	EG	N	-	+	1
3300	576000	Expenditure Financing Sources - Transfers-Out	E	D/C	F	EG	N	-	+	1
3300	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	E	D/C	F	EP/ER	N	-	+	2
3300	576500	Non-Expenditure Financing Sources - Transfers-Out - Other	E	D/C	F	EG	N	-	+	1
3300	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	E	D/C	F	EP/ER	N	-	+	2
3300	576600	Non-Expenditure Financing Sources - Transfers-Out - Capital Transfers	E	D/C	F	EG	N	-	+	1
3300	577500	Non-Budgetary Financing Sources Transferred In	E	D/C	F	EG	N	-	+	1
3300	577600	Non-Budgetary Financing Sources Transferred Out	E	D/C	F	EP/ER	D/G/N	-	+	2
3300	577600	Non-Budgetary Financing Sources Transferred Out	E	D/C	F	EG	N	-	+	1
3300	578000	Imputed Financing Sources	E	D/C	F	EG	N	-	+	1
3300	579000	Other Financing Sources	E	D/C	Z	EG	N	-	+	1
3300	579001	Other Non-Budgetary Financing Sources for Debt Accruals/Amortization	E	D/C	G	EG	N	-	+	1
3300	579100	Adjustment to Financing Sources - Credit Reform	E	D/C	F	EP/ER	D/G	-	+	
3300	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	D/C	F	EP/ER	N	-	+	2
3300	579200	Financing Sources To Be Transferred Out - Contingent Liability	E	D/C	F	EG	N	-	+	1
3300	579500	Seigniorage	E	D/C	N	EG	N	-	+	1
3300	580000	Tax Revenue Collected - Not Otherwise Classified	E	D/C	G/N	EG	N	-	+	1
3300	580100	Tax Revenue Collected - Individual	E	D/C	G/N	EG	N	-	+	1
3300	580200	Tax Revenue Collected - Corporate	E	D/C	G/N	EG	N	-	+	1
3300	580300	Tax Revenue Collected - Unemployment	E	D/C	G/N	EG	N	-	+	1
3300	580400	Tax Revenue Collected - Excise	E	D/C	G/N	EG	N	-	+	1
3300	580500	Tax Revenue Collected - Estate and Gift	E	D/C	G/N	EG	N	-	+	1
3300	580600	Tax Revenue Collected - Customs	E	D/C	G/N	EG	N	-	+	1
3300	582000	Tax Revenue Accrual Adjustment - Not Otherwise Classified	E	D/C	G/N	EG	N	-	+	1
3300	582100	Tax Revenue Accrual Adjustment - Individual	E	D/C	G/N	EG	N	-	+	1
3300	582200	Tax Revenue Accrual Adjustment - Corporate	E	D/C	G/N	EG	N	-	+	1
3300	582300	Tax Revenue Accrual Adjustment - Unemployment	E	D/C	G/N	EG	N	-	+	1
3300	582400	Tax Revenue Accrual Adjustment - Excise	E	D/C	N	EG	N	-	+	1
3300	582500	Tax Revenue Accrual Adjustment - Estate and Gift	E	D/C	G/N	EG	N	-	+	1
3300	582600	Tax Revenue Accrual Adjustment - Customs	E	D/C	G/N	EG	N	-	+	1
3300	583000	Contra Revenue for Taxes - Not Otherwise Classified	E	D/C	G/N	EG	N	-	+	1
3300	583100	Contra Revenue for Taxes - Individual	E	D/C	G/N	EG	N	-	+	1
3300	583200	Contra Revenue for Taxes - Corporate	E	D/C	G/N	EG	N	-	+	1
3300	583300	Contra Revenue for Taxes - Unemployment	E	D/C	G/N	EG	N	-	+	1
3300	583400	Contra Revenue for Taxes - Excise	E	D/C	G/N	EG	N	-	+	1
3300	583500	Contra Revenue for Taxes - Estate and Gift	E	D/C	G/N	EG	N	-	+	1
3300	583600	Contra Revenue for Taxes - Customs	E	D/C	G/N	EG	N	-	+	1
3300	589000	Tax Revenue Refunds - Not Otherwise Classified	E	D/C	G/N	EG	N	-	+	1
3300	589100	Tax Revenue Refunds - Individual	E	D/C	G/N	EG	N	-	+	1
3300	589200	Tax Revenue Refunds - Corporate	E	D/C	G/N	EG	N	-	+	1
3300	589300	Tax Revenue Refunds - Unemployment	E	D/C	G/N	EG	N	-	+	1
3300	589400	Tax Revenue Refunds - Excise	E	D/C	G/N	EG	N	-	+	1
3300	589500	Tax Revenue Refunds - Estate and Gift	E	D/C	G/N	EG	N	-	+	1
3300	589600	Tax Revenue Refunds - Customs	E	D/C	G/N	EG	N	-	+	1
3300	590000	Other Revenue	E	D/C	F/N/Z	EP/ER	D/G/N	-	+	2,6
3300	590000	Other Revenue	E	D/C	F/N/Z	EG	N	-	+	1
3300	590900	Contra Revenue for Other Revenue	E	D/C	F/N/Z	EG	N	-	+	1
3300	591900	Revenue and Other Financing Sources - Cancellations	E	D/C	G	EG	N	-	+	1
3300	599000	Collections for Others - Statement of Custodial Activity	E	D/C	G/N	EG	N	-	+	1
3300	599100	Accrued Collections for Others - Statement of Custodial Activity	E	D/C	G/N	EG	N	-	+	1
3300	599300	Offset to Non-Entity Collections - Statement of Changes in Net Position	E	D/C	G	EG	N	-	+	1
3300	599400	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	E	D/C	G	EG	N	-	+	1
3300	599700	Financing Sources Transferred In From Custodial Statement Collections	E	D/C	F	EG	D/G/N	-	+	1
3300	599800	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the U.S. Government	E	D/C	F	EG	N	-	+	1
3300	610000	Operating Expenses/Program Costs	E	D/C	F/N	EP/ER	D/G/N	-	+	2,6
3300	610000	Operating Expenses/Program Costs	E	D/C	F/N	EG	N	-	+	1
3300	615000	Expensed Asset	E	D/C		EG	N	-	+	1
3300	619000	Contra Bad Debt Expense - Incurred for Others	E	D/C	F/N	EG	N	-	+	1

This schedule is for Credit Reform activity only.

Bulletin No. 2026-05

USSGL Crosswalk - Schedule F - Budget Balance Sheet

Fiscal Year 2027 Reporting

Line No.	USSGL Acct.	USSGL Account Title	Begin / End	Debit/ Credit	Fed/ NonFed	Fund Type	Financing Account Code	Debit	Credit	Addl. Info.
ASSETS										
3300	619900	Adjustment to Subsidy Expense	E	D/C	N	EP/ER	N	-	+	2
3300	619900	Adjustment to Subsidy Expense	E	D/C	N	EG	N	-	+	1,7
3300	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	D/C	F	EP/ER	D/G/N	-	+	2
3300	631000	Interest Expenses on Borrowing From the Bureau of the Fiscal Service and/or the Federal Financing Bank	E	D/C	F	EG	N	-	+	1
3300	632000	Interest Expenses on Securities	E	D/C	F/N	EG	N	-	+	1
3300	633000	Other Interest Expenses	E	D/C	F/N	EP/ER	D/G/N	-	+	2
3300	633000	Other Interest Expenses	E	D/C	F/N	EG	N	-	+	1
3300	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	D/C	N	EP/ER	G/N	-	+	2
3300	634000	Interest Expense Accrued on the Liability for Loan Guarantees	E	D/C	N	EG	N	-	+	1
3300	640000	Benefit Expense	E	D/C	F/N/Z	EG	N	-	+	1
3300	650000	Cost of Goods Sold	E	D/C	F/N	EG	N	-	+	1
3300	660000	Applied Overhead	E	D/C	N	EG	N	-	+	1
3300	661000	Cost Capitalization Offset	E	D/C	N	EG	N	-	+	1
3300	671000	Depreciation, Amortization, and Depletion	E	D/C	N	EG	N	-	+	1
3300	672000	Bad Debt Expense	E	D/C	F/N	EP/ER	D/G/N	-	+	2,6
3300	672000	Bad Debt Expense	E	D/C	F/N	EG	N	-	+	1
3300	673000	Imputed Costs	E	D/C	F	EG	N	-	+	1
3300	679000	Other Expenses Not Requiring Budgetary Resources	E	D/C	F/N	EG	N	-	+	1
3300	680000	Future Funded Expenses	E	D/C	F/N/Z	EP/ER	D/G/N	-	+	2,6
3300	680000	Future Funded Expenses	E	D/C	F/N/Z	EG	N	-	+	1
3300	685000	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	E	D/C	F	EG	N	-	+	1
3300	690000	Non-Production Costs	E	D/C	F/N/Z	EG	N	-	+	1
3300	711000	Gains on Disposition of Assets - Other	E	D/C	N	EP/ER	N	-	+	2
3300	711000	Gains on Disposition of Assets - Other	E	D/C	N	EG	N	-	+	1
3300	711100	Gains on Disposition of Investments	E	D/C	F/N	EG	N	-	+	1
3300	711200	Gains on Disposition of Borrowings	E	D/C	F	EG	N	-	+	1
3300	717100	Gains on Changes in Long-Term Assumptions - From Experience	E	D/C	N	EG	N	-	+	1
3300	717200	Losses on Changes in Long-Term Assumptions - From Experience	E	D/C	N	EG	N	-	+	1
3300	718000	Unrealized Gains	E	D/C	F/N	EG	N	-	+	1
3300	719000	Other Gains	E	D/C	F/N	EG	N	-	+	1
3300	721000	Losses on Disposition of Assets - Other	E	D/C	N	EP/ER	N	-	+	2
3300	721000	Losses on Disposition of Assets - Other	E	D/C	N	EG	N	-	+	1
3300	721100	Losses on Disposition of Investments	E	D/C	F/N	EG	N	-	+	1
3300	721200	Losses on Disposition of Borrowings	E	D/C	F	EG	N	-	+	1
3300	727100	Gains on Changes in Long-Term Assumptions	E	D/C	N	EG	N	-	+	1
3300	727200	Losses on Changes in Long-Term Assumptions	E	D/C	N	EG	N	-	+	1
3300	728000	Unrealized Losses	E	D/C	F/N	EG	N	-	+	1
3300	729000	Other Losses	E	D/C	F/N	EG	N	-	+	1
3300	729200	Other Losses From Impairment of Assets	E	D/C	N	EG	N	-	+	1
3300	730000	Extraordinary Items	E	D/C	N	EG	N	-	+	1
3300	740000	Prior-Period Adjustments Due to Corrections of Errors	E	D/C	N/Z	EG	N	-	+	1
3300	740100	Prior-Period Adjustments Due to Changes in Accounting Principles	E	D/C	N/Z	EG	N	-	+	1
3300	740500	Prior Period Adjustments Due to Corrections of Errors -Years Preceding the Prior Year	E	D/C	N/Z	EG	N	-	+	1
3300	750000	Distribution of Income - Dividend	E	D/C	N/Z	EG	N	-	+	1
3300	760000	Changes in Actuarial Liability	E	D/C	N	EG	N	-	+	1
3999	Total net position (The sum of lines 3100 through 3300)									
4999	Total liabilities and net position (The sum of lines 2999 and 3999)									

FOOTNOTES AND ADDITIONAL INFORMATION:

1	EG - N - restricted to the following accounts: 012-X-2274; 014-X-0667; 086-X-0236; 091-X-0230; 091-X-0242.
2	EP/ER - N - restricted to the following Agency/Main - 014-X-4053; 014-X-4525; 014-X-4556; 020-X-4444; 086-X-4044; 091-X-4257; 455-X-4110. Although the following accounts require Schedule F, they do not report GTAS data: 912-X-4991; 912-X-4992; 912-X-4993; 913-X-4988; 913-X-4990; 915-X-4986; 920-X-4981.
3	Used only for liquidating TAS 086 4238.
4	Crosswalk currently to line 1206- in the future, a new attribute configuration will allow for a distinction between direct and guaranteed loans in liquidating accounts.
5	Crosswalk currently to 16xx lines- in the future, a new attribute configuration will allow for a distinction between direct and guaranteed loans in liquidating accounts.
6	The attribute table and Schedule F- USSGL Crosswalk for this account will likely change. In the future, the Financing Account Indicator for this account will be limited to values of "N."
7	The attribute table and Schedule F- USSGL Crosswalk for this account will likely change. In the future, the Fund Type for this account will be limited to values of "EP" and "ER"