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

No.   Acct.   USSGL Account Title							Budgetary			
2.2   Corrections of errors - non-federal 2.2   740000   Prior-Period Adjustments Due to Corrections of Errors   E   N   E/L  3   Federal prior-period adjustments  3.2   Corrections of errors - federal (RC 29) 3.2   740000   Prior-Period Adjustments Due to Corrections of Errors   E   Z   E/L  3.4   Prior period adjustment to unexpended appropriations - federal (RC 31) 3.5   Prior period adjustment to unexpended appropriations - federal (RC 31) 3.6   Prior period adjustment to expended appropriations - federal (RC 32) 3.7   September   Septe			USSGL Account Title				_	Reporting Type Code	Addl. Info.	
2.2   740000   Prior-Period Adjustments Due to Corrections of Errors   E   N   E/C	1	1 Net position, beginning of period								
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3.2 Corrections of errors - federal (RC 29) 3.2 740000   Prior-Period Adjustments Due to Corrections of Errors   E   Z   E/U  3.4   Prior period adjustment to unexpended appropriations - federal (RC 31) 3.4 310800   Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors   E   G   E/U  3.5   Prior period adjustment to expended appropriations - federal (RC 32) 3.5   570800   Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors   E   G   E/U  4   Net position, beginning of period - adjusted  FOOTNOTES AND ADDITIONAL INFORMATION:  1   For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government, Appendix 3.  2   As defined in TFM, Volume 1, Part 2, Chapter 4700, Federal Entity Reporting Requirements for the Financial Report of the United States Government.  3   Scigniorage is defined as "Other Financing Sources" (see SFFAS No. 7, paragraph 305) and has a non-Federal attribute. A new line to accommodate scigniorage with an "N" attribute was not added to the "Other Financing Sources" line since scigniorage was added to the "Other Taxes and Receipts" line instead.  4   Exclude General Fund of the U.S. Government activity in this account.  5   Budgetary portion only.  6   Non budgetary portion only.  7   This line now includes amounts previously captured in lines 7.10 and 7.11. If a new RC is established then the data can be segregated.  8   This line now includes amounts previously captured in lines 8.4 and 8.5. If a new RC is				Е	N			E/U	10	
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9 When comparative financial statements are presented, the error is material and financial		0		_ ]						
statements are restated the correction will be to the previous year financial statement		9	1 ,							
lines. The impact to the current year will be presented in the beginning balances.										
Guidance is provided in the Prior Period Adjustment scenario on the following page:			Guidance is provided in the Prior Period Adjustment scenario on the following page:							
https://www.fiscal.treasury.gov/files/ussgl/approved_scenarios/ppa-due-to-correction-of-										
errors.pdf			errors.pdf							