

Part 2  
SUPPLEMENT

Fiscal Year 2024 Reporting  
Section V

USSGL Crosswalk - Balance Sheet

Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.	Description of Activities
<b>29</b>	<b>Federal employee and veteran benefits payable* (Note 15). Federal employee salary, leave, and benefits</b>						
<del>29</del>	<del>219100</del>	<del>Liability for Employer Benefits and Claims Incurred but Not Reported</del>	<del>E</del>	<del>N</del>	<del>E/U</del>		
29	221000	Accrued Funded Payroll and Leave	E	N	E/U		Salaries, wages, and funded annual/sick leave
29	221300	Employer Contributions and Payroll Taxes Payable	E	N	E/U		Employer portion of payroll taxes and benefit contributions
<del>29</del>	<del>221500</del>	<del>Other Post Employment Benefits Due and Payable</del>	<del>E</del>	<del>N</del>	<del>E/U</del>		
<del>29</del>	<del>221600</del>	<del>Pension Benefits Due and Payable to Beneficiaries</del>	<del>E</del>	<del>N</del>	<del>E/U</del>		
29	221700	Benefit Premiums Payable to Carriers	E	N	E/U		Health insurance employment benefits due to benefit carriers
<del>29</del>	<del>221800</del>	<del>Life Insurance Benefits Due and Payable to Beneficiaries</del>	<del>E</del>	<del>N</del>	<del>E/U</del>		
29	222000	Unfunded Leave	E	N	E/U		Unpaid employee leave earned; funded by future years' budgetary resources.
29	229000	Other Unfunded Employment Related Liability	E	N	E/U		Unpaid employment-related liabilities (unemployment); funded by future years' budgetary
<del>29</del>	<del>261000</del>	<del>Actuarial Pension Liability</del>	<del>E</del>	<del>N</del>	<del>E/U</del>		
<del>29</del>	<del>262000</del>	<del>Actuarial Health Insurance Liability</del>	<del>E</del>	<del>N</del>	<del>E/U</del>		
<del>29</del>	<del>263000</del>	<del>Actuarial Life Insurance Liability</del>	<del>E</del>	<del>N</del>	<del>E/U</del>		
<del>29</del>	<del>265000</del>	<del>Actuarial FECA Liability</del>	<del>E</del>	<del>N</del>	<del>E/U</del>		
<del>29</del>	<del>269000</del>	<del>Other Actuarial Liabilities</del>	<del>E</del>	<del>N</del>	<del>E/U</del>		
<b>30</b>	<b>Veterans, pensions, and post employment-related benefits* (Note 15)</b>						
30	219100	Liability for Employer Benefits and Claims Incurred but Not Reported	E	N	E/U		Claims or benefits on behalf of employees and/or veterans
30	221500	Other Post Employment Benefits Due and Payable	E	N	E/U		Post-employment benefits due to former or inactive employees/beneficiaries
30	221600	Pension Benefits Due and Payable to Beneficiaries	E	N	E/U		Pension benefits due from administering federal agencies to employees/beneficiaries
30	221800	Life Insurance Benefits Due and Payable to Beneficiaries	E	N	E/U		Life insurance benefits due from administering plans to eligible beneficiaries
30	261000	Actuarial Pension Liability	E	N	E/U		Actuarial present value of future retirement benefits (SFFAS 5, Par. 71)
30	262000	Actuarial Health Insurance Liability	E	N	E/U		Actuarial present value of future health insurance benefits (SFFAS 5, Par. 79 & 88)
30	263000	Actuarial Life Insurance Liability	E	N	E/U		Expected present value of future outflows to/for life insurance policyholders (SFFAS 51,
30	265000	Actuarial FECA Liability	E	N	E/U		Actuarial present value of FECA benefits (SFFAS 5, Pars. 95-96)
30	269000	Other Actuarial Liabilities	E	N	E/U		Actuarial present value of future benefits not classified (VA burial & Compensation)
<b>37</b>	<b>Other liabilities (Notes 18, 19, and 20)</b>						
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		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		
<del>37</del>	<del>221000</del>	<del>Accrued Funded Payroll and Leave</del>	<del>E</del>	<del>N</del>	<del>E/U</del>		
37	221100	Withholdings Payable	E	N	E/U		
37	233000	Unearned Lessor Revenue	E		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-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		E/U		
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		