### USSGL Crosswalk - Statement of Changes in Net Position

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### USSGL Crosswalk - Statement of Changes in Net Position

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<th>USSGL Crosswalk - Statement of Changes in Net Position</th>
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<td>22 721100 Losses on Disposition of Investments</td>
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<tr>
<td>22 721200 Losses on Disposition of Borrowings</td>
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<tr>
<td>22 750000 Distribution of Income - Dividend</td>
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**Footnotes and Additional Information**

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.

2. Debit - Decreases/Credit - Increases

3. Related to adjustments. Debit - Decreases/Credit - Increases

4. Reported by recipient/non-custodial entity only.

5. Should equal the ending amount reported as net position on the Balance Sheet.

6. This amount will agree with the net cost of operations as reported on the Statement of Net Cost.

7. Rescissions that have transferred to a General Fund Receipt Account.
<table>
<thead>
<tr>
<th>No.</th>
<th>USSGL Source Year</th>
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<th>USSGL Account</th>
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**U.S. Government Standard General Ledger**

**Attributes to Accounts Report**

**USSGL ACCOUNT**

**USSGL ACCOUNT ATTRIBUTES**

**BULK FILE ATTRIBUTES**

**TAS ATTRIBUTES**

**Borrowing Authority from the Treasury**

**Borrowing Authority from the Public**

**Contract Authority**

**Program Type**

**Program Type Code**

**Borrowing Authority From the Public**

**Contract Authority**

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