

SUPPLEMENT

SECTION VI

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
1			Beginning Net Position Balance			
1	B	3100	Unexpended Appropriations - Cumulative			
1	B	3310	Cumulative Results of Operations			
2			Non-Federal Prior Period Adjustments			
2.1			Changes in Accounting Principles			
2.1	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	N		
2.2			Corrections of Errors			
2.2	E	7400	Prior-Period Adjustments Due to Corrections of Errors	N		
2.3			Corrections of Errors - Years Preceding the Prior Year			
2.3	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	N		
3			Federal Prior Period Adjustments			2
3.1			Changes in Accounting Principles (RC 29)			
3.1	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles			
3.1	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles			
3.1	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F		
3.2			Corrections of Errors (RC 29)			
3.2	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors			
3.2	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors			
3.2	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F		

SUPPLEMENT

SECTION VI

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
3.3			Corrections of Errors - Years Preceding the Prior Year (RC 29)			
3.3	E	3105	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year			
3.3	E	5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year			
3.3	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	F		
4			Adjusted Beginning Net Position Balance			
4			This line is calculated.			
4			For current year, equals sum of lines, 1, 2.1, 2.2, 3.1, and 3.2.			
4			For prior year, equals sum of lines, 1, 2.1, 2.2, 2.3, 3.1, 3.2, and 3.3.			
5			Non-Federal Nonexchange Revenue:			
5.1			Individual Income Tax and Tax Withholdings (for use by Treasury only)			
5.1	E	5801	Tax Revenue Collected - Individual	N	T	
5.1	E	5821	Tax Revenue Accrual Adjustment - Individual	N	T	
5.1	E	5831	Contra Revenue for Taxes - Individual	N	T	
5.1	E	5891	Tax Revenue Refunds - Individual	N	T	
5.2			Corporation Income Taxes (for use by Treasury only)			
5.2	E	5802	Tax Revenue Collected - Corporate	N	T	
5.2	E	5822	Tax Revenue Accrual Adjustment - Corporate	N	T	
5.2	E	5832	Contra Revenue for Taxes - Corporate	N	T	
5.2	E	5892	Tax Revenue Refunds - Corporate	N	T	
5.3			Unemployment Taxes			
5.3	E	5803	Tax Revenue Collected - Unemployment	N	T	
5.3	E	5823	Tax Revenue Accrual Adjustment - Unemployment	N	T	
5.3	E	5833	Contra Revenue for Taxes - Unemployment	N	T	
5.3	E	5893	Tax Revenue Refunds - Unemployment	N	T	

SUPPLEMENT

SECTION VI

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
5.4			Excise Taxes			
5.4	E	5804	Tax Revenue Collected - Excise	N	T	
5.4	E	5824	Tax Revenue Accrual Adjustment - Excise	N	T	
5.4	E	5834	Contra Revenue for Taxes - Excise	N	T	
5.4	E	5894	Tax Revenue Refunds - Excise	N	T	
5.5			Estate and Gift Taxes			
5.5	E	5805	Tax Revenue Collected - Estate and Gift	N	T	
5.5	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	N	T	
5.5	E	5835	Contra Revenue for Taxes - Estate and Gift	N	T	
5.5	E	5895	Tax Revenue Refunds - Estate and Gift	N	T	
5.6			Customs Duties			
5.6	E	5806	Tax Revenue Collected - Customs	N	T	
5.6	E	5826	Tax Revenue Accrual Adjustment - Customs	N	T	
5.6	E	5836	Contra Revenue for Taxes - Customs	N	T	
5.6	E	5896	Tax Revenue Refunds - Customs	N	T	
5.7			Other Taxes and Receipts			
5.7	E	5310	Interest Revenue - Other	N	T	
5.7	E	5311	Interest Revenue - Investments	N	T	
5.7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	N	T	
5.7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	N	T	
5.7	E	5318	Contra Revenue for Interest Revenue - Investments	N	T	
5.7	E	5319	Contra Revenue for Interest Revenue - Other	N	T	
5.7	E	5320	Penalties and Fines Revenue	N	T	
5.7	E	5324	Contra Revenue for Penalties and Fines	N	T	
5.7	E	5400	Benefit Program Revenue	N	T	
5.7	E	5400	Funded Benefit Program Revenue	N	T	
5.7	E	5409	Contra Revenue for Benefit Program Revenue	N	T	
5.7	E	5409	Contra Revenue for Funded Benefit Program Revenue	N	T	
5.7	E	5600	Donated Revenue - Financial Resources	N	T	
5.7	E	5609	Contra Revenue for Donations - Financial Resources	N	T	

SUPPLEMENT

SECTION VI

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
5.7	E	5610	Donated Revenue - Nonfinancial Resources	N	T	
5.7	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	T	
5.7	E	5640	Forfeiture Revenue - Cash and Cash Equivalents	N	T	
5.7	E	5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	N	T	
5.7	E	5650	Forfeiture Revenue - Forfeitures of Property	N	T	
5.7	E	5659	Contra Forfeiture Revenue - Forfeitures of Property	N	T	
5.7	E	5795	Seigniorage	N		5
5.7	E	5800	Tax Revenue Collected - Not Otherwise Classified	N	T	
5.7	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	N	T	
5.7	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	N	T	
5.7	E	5890	Tax Revenue Refunds - Not Otherwise Classified	N	T	
5.7	E	5900	Other Revenue	N	T	
5.7	E	5909	Contra Revenue for Other Revenue	N	T	
5.7	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	N	T	
5.7	E	5990	Collections for Others - Statement of Custodial Activity	N	T	
5.7	E	5991	Accrued Collections for Others - Statement of Custodial Activity	N	T	
5.7	E	7110	Gains on Disposition of Assets - Other	N	T	
5.7	E	7111	Gains on Disposition of Investments	N	T	
5.7	E	7180	Unrealized Gains	N	T	
5.7	E	7190	Other Gains	N	T	
5.7	E	7210	Losses on Disposition of Assets - Other	N	T	
5.7	E	7211	Losses on Disposition of Investments	N	T	
5.7	E	7280	Unrealized Losses	N	T	
5.7	E	7290	Other Losses	N	T	
5.7	E	7500	Distribution of Income - Dividend	N	T	
5.8			Miscellaneous Earned Revenue			3
5.9			Total Non-Federal Nonexchange Revenue			
5.9			This line is calculated. Equals sum of lines 5.1 through 5.8.			
6			Federal Nonexchange Revenue:			

SUPPLEMENT

SECTION VI

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
6.1			Federal Securities Interest Revenue (Nonexchange) (RC 03)			2
6.1	E	5311	Interest Revenue - Investments	F	T	6
6.1	E	5318	Contra Revenue for Interest Revenue - Investments	F	T	6
6.1	E	7111	Gains on Disposition of Investments	F	T	6
6.1	E	7180	Unrealized Gains	F	T	6
6.1	E	7211	Losses on Disposition of Investments	F	T	6
6.1	E	7280	Unrealized Losses	F	T	6
6.2			Borrowings and Other Interest Revenue (Nonexchange) (RC 05)			2
6.2	E	5310	Interest Revenue - Other	F	T	6
6.2	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F	T	6
6.2	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F	T	6
6.2	E	5319	Contra Revenue for Interest Revenue - Other	F	T	6
6.3			Benefit Program Revenue (Nonexchange) (RC 26)			2
6.3	E	5400	Benefit Program Revenue	F	T	6
6.3	E	5400	Funded Benefit Program Revenue	F	T	6
6.3	E	5409	Contra Revenue for Benefit Program Revenue	F	T	6
6.3	E	5409	Contra Revenue for Funded Benefit Program Revenue	F	T	6
6.4			Other Taxes and Receipts (RC 29)			2
6.4	E	5800	Tax Revenue Collected - Not Otherwise Classified	F	T	
6.4	E	5801	Tax Revenue Collected - Individual	F	T	
6.4	E	5802	Tax Revenue Collected - Corporate	F	T	
6.4	E	5803	Tax Revenue Collected - Unemployment	F	T	
6.4	E	5804	Tax Revenue Collected - Excise	F	T	
6.4	E	5805	Tax Revenue Collected - Estate and Gift	F	T	
6.4	E	5806	Tax Revenue Collected - Customs	F	T	
6.4	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F	T	
6.4	E	5821	Tax Revenue Accrual Adjustment - Individual	F	T	
6.4	E	5822	Tax Revenue Accrual Adjustment - Corporate	F	T	
6.4	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F	T	
6.4	E	5824	Tax Revenue Accrual Adjustment - Excise	F	T	

SUPPLEMENT

SECTION VI

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
6.4	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F	T	
6.4	E	5826	Tax Revenue Accrual Adjustment - Customs	F	T	
6.4	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F	T	
6.4	E	5831	Contra Revenue for Taxes - Individual	F	T	
6.4	E	5832	Contra Revenue for Taxes - Corporate	F	T	
6.4	E	5833	Contra Revenue for Taxes - Unemployment	F	T	
6.4	E	5834	Contra Revenue for Taxes - Excise	F	T	
6.4	E	5835	Contra Revenue for Taxes - Estate and Gift	F	T	
6.4	E	5836	Contra Revenue for Taxes - Customs	F	T	
6.4	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F	T	
6.4	E	5891	Tax Revenue Refunds - Individual	F	T	
6.4	E	5892	Tax Revenue Refunds - Corporate	F	T	
6.4	E	5893	Tax Revenue Refunds - Unemployment	F	T	
6.4	E	5894	Tax Revenue Refunds - Excise	F	T	
6.4	E	5895	Tax Revenue Refunds - Estate and Gift	F	T	
6.4	E	5896	Tax Revenue Refunds - Customs	F	T	
6.4	E	7112	Gains on Disposition of Borrowings	F	T	
6.4	E	7190	Other Gains	F	T	
6.4	E	7212	Losses on Disposition of Borrowings	F	T	
6.4	E	7290	Other Losses	F	T	
6.5			Total Federal Nonexchange Revenue			
6.5			This line is calculated. Equals sum of lines 6.1 through 6.4.			
7			Budgetary Financing Sources:			
7.1			Appropriations Received As Adjusted (recissions and other adjustments) (RC 29)			2
7.1	E	3101	Unexpended Appropriations - Appropriations Received			
7.1	E	3106	Unexpended Appropriations - Adjustments			
7.2			Appropriation of Unavailable Special or Trust Fund Receipts Transfers-In (RC 07)			2
7.2	E	5740	Appropriated Dedicated Collections Transferred In	F		6
7.2	E	5740	Appropriated Earmarked Receipts Transferred In	F		6

SUPPLEMENT

SECTION VI

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
7.3			Appropriation of Unavailable Special or Trust Fund Receipts Transfers-Out (RC 07)			2
7.3	E	5745	Appropriated Dedicated Collections Transferred Out	F		6
7.3	E	5745	Appropriated Earmarked Receipts Transferred Out	F		6
7.4			Nonexpenditure Transfers-In of Unexpended Appropriations and Financing Sources (RC 08)			2
7.4	E	3102	Unexpended Appropriations - Transfers-In	F		
7.4	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F		
7.5			Nonexpenditure Transfers-Out of Unexpended Appropriations and Financing Sources (RC 08)			2
7.5	E	3103	Unexpended Appropriations - Transfers-Out	F		
7.5	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F		
7.6			Expenditure Transfers-In of Financing Sources (RC 09)			2
7.6	E	5750	Expenditure Financing Sources - Transfers-In	F		
7.6	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F		
7.7			Expenditure Transfers-Out of Financing Sources (RC 09)			2
7.7	E	5760	Expenditure Financing Sources - Transfers-Out	F		
7.7	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F		
7.8			Nonexpenditure Transfer-In of Financing Sources - Capital Transfers (RC 11)			
7.8	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F		
7.9			Nonexpenditure Transfer-Out of Financing Sources - Capital Transfers (RC 11)			
7.9	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F		
7.9	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F		
7.10			Collections for Others Transferred to the General Fund (RC 29)			
7.10	E	5990	Collections for Others - Statement of Custodial Activity	F	T	7, 9
7.10	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F		7, 9

SUPPLEMENT

SECTION VI

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
7.11			Accrual for Amounts to be Collected for Others and Transferred to the General Fund (RC 29)			
7.11	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F	T	7, 9
7.11	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F		7, 9
7.12			Other Budgetary Financing Sources (RC 29)			2
7.12	E	3107	Unexpended Appropriations - Used			
7.12	E	5320	Penalties and Fines Revenue	F	T	
7.12	E	5324	Contra Revenue for Penalties and Fines	F	T	
7.12	E	5700	Expended Appropriations			
7.12	E	5790	Other Financing Sources	F		
7.12	E	5900	Other Revenue	F	T	4
7.12	E	5909	Contra Revenue for Other Revenue	F	T	4
7.12	E	5919	Revenue and Other Financing Sources - Cancellations	F		
7.12	E	5990	Collections for Others - Statement of Custodial Activity	F	T	7, 10
7.12	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F	T	7, 10
7.12	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F		7, 10
7.12	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F		7, 10
7.12	E	7500	Distribution of Income - Dividend	F	T	
7.13			Total Budgetary Financing Sources			
7.13			This line is calculated. Equals sum of lines 7.1 through 7.12.			
8			Other Financing Sources:			
8.1			Transfers-In Without Reimbursement (RC 18)			2
8.1	E	5720	Financing Sources Transferred In Without Reimbursement	F		
8.1	E	5775	Nonbudgetary Financing Sources Transferred In	F		
8.2			Transfers-Out Without Reimbursement (RC 18)			2
8.2	E	5730	Financing Sources Transferred Out Without Reimbursement	F		
8.2	E	5776	Nonbudgetary Financing Sources Transferred Out	F		

SUPPLEMENT

SECTION VI

USSGL Crosswalk - Reclassified Statement of Changes in Net Position for the Closing Package for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	USSGL Account Attribute/1		Addl. Info.
				Fed / NonFed	Exch / Nonexch	
8.3			Imputed Financing Sources (RC 25)			2
8.3	E	5780	Imputed Financing Sources	F		
8.4			Non-Entity Collections Transferred to the General Fund (RC 29)			
8.4	E	5990	Collections for Others - Statement of Custodial Activity	F	T	8, 9
8.4	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F		8, 9
8.5			Accrual for Non-Entity Amounts To Be Collected and Transferred to the General Fund (RC 29)			
8.5	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F	T	8, 9
8.5	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F		8, 9
8.6			Other Non-Budgetary Financing Sources (RC 29)			2
8.6	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F		
8.6	E	5990	Collections for Others - Statement of Custodial Activity	F	T	8, 10
8.6	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F	T	8, 10
8.6	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F		8, 10
8.6	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F		8, 10
8.7			Total Other Financing Sources			
8.7			This line is calculated. Equals sum of lines 8.1 through 8.6.			
9			Net Cost of Operations ()			
10			Ending Net Position Balance			
10			This line is calculated. Equals sum of lines 4, 5.9, 6.5, 7.13, 8.7, and 9.			

SUPPLEMENT

SECTION VI

Footnotes and Additional Information:

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

2/ For Reciprocal Category (RC) detail information, see TFM Volume 1, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government, Appendix 7.

3/ As defined in TFM, Volume I, Part 2, Chapter 4700, Agency Reporting Requirements for the Financial Report of the United States Government.

4/ This account is associated with RC 24 rather than RC 29.

5/ Seigniorage is defined as "Other Financing Sources" (see SFFAS No. 7, paragraph 305) and has a non-Federal attribute. A new line to accommodate seigniorage with an "N" attribute was not added to the "Other Financing Sources" line since seigniorage does not meet the Financial Report's materiality threshold. As a result, seigniorage was added to the "Other Taxes and Receipts" line instead.

6/ Exclude General Fund (Trading Partner code 9900) activity in this account.

7/ Budgetary portion only.

8/ Non budgetary portion only.

9/Report only General Fund (Trading Partner code 9900) activity associated with this account. Beginning fiscal 2013, with the implementation of GTAS (<http://fms.treas.gov/gtas/index.html>), there will be a new Federal/NonFederal attribute domain value for General Fund "G" for General fund.

10/ Not related to the General Fund.