

## SUPPLEMENT

## Section V

USSGL Crosswalk - Balance Sheet						
Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
2	134200	Interest Receivable - Investments	E	F/Z	E/U	
5	199000	Other Assets	E	F/G	E/U	
8	161000	Investments in U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N/Z	E/U	2
8	161100	Discount on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N/Z	E/U	2
8	161200	Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N/Z	E/U	2
8	161300	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Fiscal Service	E	N/Z	E/U	2
18	259000	Other Debt	E	F/G	E/U	
19	221300	Employer Contributions and Payroll Taxes Payable	E	F/Z	E/U	
19	222500	Unfunded FECA Liability	E	F/Z	E/U	
19	229000	Other Unfunded Employment Related Liability	E	F/Z	E/U	
19	298000	Custodial Liability	E	Z/G	E/U	
27	240000	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	E	N/Z	E/U	4
32	531100	Interest Revenue - Investments	E	F/N/Z	E	
32	579000	Other Financing Sources	E	G/Z	E	
32	579100	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	E	G/Z	E	
32	633000	Other Interest Expenses	E	F/G/N	E	

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Line No.	USSGL Acct.	USSGL Account Title	Begin/End	Fed/NonFed	Reporting Type Code	Addl. Info.
32	680000	Future Funded Expenses	E	F/N <del>Z</del>	E	
32	711100	Gains on Disposition of Investments	E	F/N <del>Z</del>	E	
32	721100	Losses on Disposition of Investments	E	F/N <del>Z</del>	E	
32	721200	Losses on Disposition of Borrowings	E	F/ <del>G</del> Z	E	
32	729000	Other Losses	E	F/ <del>G</del> N <del>Z</del>	E	
33	531100	Interest Revenue - Investments	E	F/N <del>Z</del>	U	
33	579000	Other Financing Sources	E	G <del>Z</del>	U	
33	579100	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	E	G <del>Z</del>	U	
33	633000	Other Interest Expenses	E	F/ <del>G</del> N	U	
33	680000	Future Funded Expenses	E	F/N <del>Z</del>	U	
33	711100	Gains on Disposition of Investments	E	F/N <del>Z</del>	U	
33	721100	Losses on Disposition of Investments	E	F/N <del>Z</del>	U	
33	721200	Losses on Disposition of Borrowings	E	F/ <del>G</del> Z	U	
33	729000	Other Losses	E	F/ <del>G</del> N <del>Z</del>	U	

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**Footnotes and Additional Information**

1. Use USSGL proprietary account attribute domain values as provided in USSGL Section IV, page 4.
  
2. Related to Government Account Series securities purchased using deposit funds. [The Fed/Nonfed attribute domain value of Z was added to TFM 2-4700 in order to be able to correctly classify any Government Account Series securities reported to this USSGL account. The amounts are reported to a Federal line on the Reclassified Balance Sheet in accordance with Section 4705.20e. On the Balance Sheet this domain value would be reported on a Non-Federal line.](#)
  
3. FASAB recognizes amounts returned to Puerto Rico and the U.S. Virgin Islands as non-federal custodial liabilities as referenced in FASAB SFFAS No. 7, paragraph 289.
  
4. [The Fed/Nonfed attribute domain value of Z was added to TFM 2-4700 in order to be able to correctly classify any Government Account Series securities reported to this USSGL account. The amounts are reported to a Federal line on the Reclassified Balance Sheet in accordance with Section 4705.20e. On the Balance Sheet this domain value would be reported on a Non-Federal line.](#)