

★APPENDIX C**GENERAL LEDGER CROSSWALK FOR THE BALANCE SHEET**

The list provides the U.S. Government Standard General Ledger (SGL) crosswalk for each balance sheet report line. The following provides an explanation of the information included in the columns of the crosswalk (all ending balances are postclosing balances):

- A. Column (1) represents the line number on the balance sheet.
- B. Column (2) identifies the title of the line number on the balance sheet.
- ★ C. Column (3) identifies whether the preclosing (Pre) or postclosing (Post) SGL account balance is to be used.
- ★ D. Column (4) identifies whether the beginning balance (B), ending balance (E), or ending minus beginning (E-B) SGL account balance is to be used.
- E. Column (5) reflects the SGL account numbers included on each line of the balance sheet.
- F. Column (6) identifies the title of the SGL account.
- G. Column (7) uses the Department of the Treasury Financial Management Service (FMS) coding to identify the SGL amounts as entity (E) or nonentity (O).
- ★ H. Column (8) uses the Treasury Financial Manual (TFM) coding to identify the breakout of assets and liabilities depending upon whether or not they relate to other federal entities. Federal (Fed) identifies assets and liabilities arising from transactions with other federal entities. Non-Federal (NFed) identifies assets and liabilities arising from transactions with the public.
- ★ I. Column (9) uses the FMS coding to identify the breakout as covered (Cov.) by budgetary resources or not covered (NCov.) by budgetary resources.
- J. Column (10) is used to identify additional breakout requirements for SGL accounts.

(1) Line No.	(2) Balance Sheet Line Title	(3) Pre/Post	(4) Trial BAL.	(5) Account No.	(6) Account Title	(7) Ent./Non.	(8) Fed/NFed	(9) Cov./NCov.	(10) Additional Information Required
★1.	ASSETS								
I.A.	Intragovernmental								
I.A.1.	Fund Balance With Treasury	Post	E	1010	Fund Balance with Treasury	E	Fed		
		Post	E	1010	Fund Balance with Treasury	O	Fed		
I.A.2.	Investments	Post	E	1340	★Interest Receivable	E	Fed		Related to investments.
		Post	E	1349	Allowance for Loss on Interest Receivable	E	Fed		Related to investments.
		Post	E	1610	Investments in U.S. Treasury Securities Issued by Public Debt	E	Fed		
		Post	E	1611	Discount on U.S. Securities Issued by Public Debt	E	Fed		
		Post	E	1612	Premium on U.S. Securities Issued by Public Debt	E	Fed		
		Post	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	E	Fed		
		Post	E	1620	Investments in Securities Other Than Public Debt Securities	E	Fed		
		Post	E	1621	Discount on Securities Other Than Public Debt Securities	E	Fed		
		Post	E	1622	Premium on Securities Other Than Public Debt Securities	E	Fed		
		Post	E	1623	Amortization of Discount and Premium on Securities Other Than Public Debt Securities	E	Fed		
		Post	E	1690	Other Investments	E	Fed		
I.A.3.	Accounts Receivable	Post	E	1310	Accounts Receivable	E	Fed		
		Post	E	1310	Accounts Receivable	O	Fed		

Table C-1

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Balance Sheet Line Title	Pre/Post	Trial BAL.	Account No.	Account Title	Ent./Non.	Fed/NFed	Cov./NCov.	Additional Information Required
1.A.3. ★ ★ ★ ★ ★ ★	Accounts Receivable (Continued)	Post	E	1319	Allowance for Loss on Accounts Receivable	E	★Fed		Zero amount, see Chapter 4, 040203. A.3
		Post	E	1319	Allowance for Loss on Accounts Receivable	O	★Fed		
		Post	E	1320	Employment Benefit Contributions Receivable	E	Fed		
		Post	E	1330	Receivable for Allocation Transfers	E	Fed		
		Post	E	1335	Expenditure Transfers Receivable	E	Fed		
		Post	E	1340	★Interest Receivable	E	Fed		Related to accounts receivable.
		Post	E	1340	★Interest Receivable	O	Fed		Related to accounts receivable.
		Post	E	1349	Allowance for Loss on Interest Receivable	E	Fed		Related to accounts receivable.
		Post	E	1349	Allowance for Loss on Interest Receivable	O	Fed		Related to accounts receivable.
		Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to accounts receivable.
Post	E	1360	Penalties, Fines and Administrative Fees Receivable	O	Fed	Related to accounts receivable.			
Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	Fed	Related to accounts receivable.			
Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	O	Fed	Related to accounts receivable.			
1.A.4. ★ ★	Other Assets	Post	E	1340	★Interest Receivable	E	Fed		Related to loans receivable.
		Post	E	1349	Allowance for Loss on Interest Receivable	E	Fed		Related to loans receivable.
		Post	E	1350	Loans Receivable	E	Fed		
		Post	E	1359	Allowance for Loss on Loans Receivable	E	Fed		

Table C-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Balance Sheet Line Title	Pre/Post	Trial BAL.	Account No.	Account Title	Ent./Non.	Fed/NFed	Cov./NCov.	Additional Information Required
1.A.4.	Other Assets (Continued)								
★		Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to loans receivable.
★		Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to loans receivable.
		Post	E	1410	Advances to Others	E	Fed		
		Post	E	1410	Advances to Others	O	Fed		
		Post	E	1450	Prepayments	E	Fed		
		Post	E	1450	Prepayments	O	Fed		
		Post	E	1920	Unrequisitioned Authorized Appropriations	E	Fed		
		Post	E	1921	Receivable from Appropriations	E	Fed		Do not use without permission from Treasury/OMB.
		Post	E	1990	Other Assets	E	Fed		
		Post	E	1990	Other Assets	O	Fed		
1.A.5.	Total Intragovernmental Assets				Calculation (Lines 1.A.1 through 1.A.4.)				
1.B.	Cash and Other Monetary Assets	Post	E	1110	Undeposited Collections	E	NFed		
		Post	E	1110	Undeposited Collections	O	NFed		
		Post	E	1120	Imprest Funds	E	NFed		
		Post	E	1120	Imprest Funds	O	NFed		
		Post	E	1130	Funds Held by the Public	E	NFed		
		Post	E	1190	Other Cash	E	NFed		
		Post	E	1190	Other Cash	O	NFed		
		Post	E	1195	Other Monetary Assets	E	NFed		
		Post	E	1195	Other Monetary Assets	O	NFed		
		Post	E	1200	Foreign Currency	E	NFed		
		Post	E	1200	Foreign Currency	O	NFed		
		Post	E	1531	Seized Monetary Instruments	O	NFed		

Table C-1 (Continued)

(1) Line No.	(2) Balance Sheet Line Title	(3) Pre/Post	(4) Trial BAL.	(5) Account No.	(6) Account Title	(7) Ent./Non.	(8) Fed/NFed	(9) Cov./NCov.	(10) Additional Information Required
★		Post	E	1532	Seized Cash Deposits	O	NFed		
I.C.	Accounts Receivable	Post	E	1310	Accounts Receivable	E	NFed		
		Post	E	1310	Accounts Receivable	O	NFed		
		Post	E	1319	Allowance for Loss on Accounts Receivable	E	NFed		
		Post	E	1319	Allowance for Loss on Accounts Receivable	O	NFed		
★		Post	E	1320	Employment Benefit Contributions Receivable	E	NFed		
		Post	E	1340	★Interest Receivable	E	NFed		Related to Accounts Receivables.
		Post	E	1340	★Interest Receivable	O	NFed		Related to Accounts Receivables.
		Post	E	1349	Allowance for Loss on Interest Receivable	E	NFed		Related to Accounts Receivable.
		Post	E	1349	Allowance for Loss on Interest Receivable	O	NFed		Related to Accounts Receivable.
★		Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to Accounts Receivable.
★		Post	E	1360	Penalties, Fines and Administrative Fees Receivable	O	NFed		Related to Accounts Receivable.
★		Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to Accounts Receivable.
★		Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	O	NFed		Related to Accounts Receivable.
I.D.	Loans Receivable	Post	E	1340	★Interest Receivable	E	NFed		Related to loans.
		Post	E	1349	Allowance for Loss on Interest Receivable	E	NFed		Related to loans.
		Post	E	1350	Loans Receivable	E	NFed		
		Post	E	1359	Allowance for Loss on Loans Receivable	E	NFed		

Table C-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Balance Sheet Line Title	Pre/Post	Trial BAL.	Account No.	Account Title	Ent./Non.	Fed/NFed	Cov./NCov.	Additional Information Required
I.D.	Loans Receivable (Continued)								
★		Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to loans.
★		Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to loans.
		Post	E	1399	Allowance for Subsidy	E	NFed		
		Post	E	1551	Foreclosed Property	E	NFed		
		Post	E	1559	Foreclosed Property - Allowance	E	NFed		
I.E.	Inventory and Related Property	Post	E	1511	OM&S Held for Use	E	NFed		
		Post	E	1512	OM&S Held in Reserve for Future Use	E	NFed		
		Post	E	1513	OM&S Excess, Unserviceable and Obsolete	E	NFed		
		Post	E	1521	Inventory Purchased for Resale	E	NFed		
		Post	E	1522	Inventory Held in Reserve for Future Sale	E	NFed		
		Post	E	1523	Inventory Held for Repair	E	NFed		
		Post	E	1524	Inventory – Excess, Obsolete and Unserviceable	E	NFed		
		Post	E	1525	Inventory – Raw Materials	E	NFed		
		Post	E	1526	Inventory – Work in Process	E	NFed		
		Post	E	1527	Inventory – Finished Goods	E	NFed		
		Post	E	1529	Inventory – Allowance	E	NFed		
		Post	E	1541	Forfeited Property Held for Sale	E	NFed		
		Post	E	1542	Forfeited Property Held for Donation or Use	E	NFed		
		Post	E	1549	Forfeited Property – Allowance	E	NFed		
		Post	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	E	NFed		

Table C-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Balance Sheet Line Title	Pre/Post	Trial BAL.	Account No.	Account Title	Ent./Non.	Fed/NFed	Cov./NCov.	Additional Information Required
I.E.	Inventory and Related Property (Continued)	Post	E	1569	Commodities – Allowance	E	NFed		
		Post	E	1571	Stockpile Materials Held in Reserve	E	NFed		
		Post	E	1572	Stockpile Materials Held for Sale	E	NFed		
		Post	E	1591	Other Related Property	E	NFed		
		Post	E	1599	Other Related Property - Allowance	E	NFed		
I.F.	General Property, Plant and Equipment	Post	E	1711	Land and Land Rights	E	NFed		
		Post	E	1712	Improvements to Land	E	NFed		
		Post	E	1719	Accumulated Depreciation on Improvements to Land	E	NFed		
		Post	E	1720	Construction in Progress	E	NFed		
		Post	E	1730	Buildings, Improvements, and Renovations	E	NFed		
		Post	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	E	NFed		
		Post	E	1740	Other Structures and Facilities	E	NFed		
		Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	E	NFed		
		Post	E	1750	Equipment	E	NFed		
		Post	E	1759	Accumulated Depreciation on Equipment	E	NFed		
		Post	E	1810	Assets Under Capital Lease	E	NFed		
		Post	E	1819	Accumulated Depreciation on Assets Under Capital Lease	E	NFed		
		Post	E	1820	Leasehold Improvements	E	NFed		
		Post	E	1829	Accumulated Amortization on Leasehold Improvements	E	NFed		
		Post	E	1830	Information Technology Software	E	NFed		
Post	E	1839	Accumulated Amortization on Information Technology Software	E	NFed				

Table C-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Balance Sheet Line Title	Pre/Post	Trial BAL.	Account No.	Account Title	Ent./Non.	Fed/NFed	Cov./NCov.	Additional Information Required
		Post	E	1840	Other Natural Resources	E	NFed		
		Post	E	1849	Allowance for Depletion	E	NFed		
		Post	E	1890	Other General Property, Plant and Equipment	E	NFed		
1.G.	Other Assets	Post	E	1410	Advances to Others	E	NFed		
		Post	E	1410	Advances to Others	O	NFed		
		Post	E	1450	Prepayments	E	NFed		
		Post	E	1450	Prepayments	O	NFed		
		Post	E	1990	Other Assets	E	NFed		
		Post	E	1990	Other Assets	O	NFed		
2.	TOTAL ASSETS				Calculation (Lines 1.A.5. through 1.G.)				
3.	LIABILITIES								
3.A.	Intragovernmental Liabilities								
3.A.1.	Accounts Payable	Post	E	2110	Accounts Payable		Fed	Cov	
		Post	E	2120	Disbursements in Transit		Fed	Cov	
		Post	E	2140	Accrued Interest Payable		Fed	Cov	Related to Accounts Payable.
		Post	E	2150	Liability for Allocation Transfers		Fed	Cov	
★		Post	E	2155	Nonexchange Expenditures Transfers Payable		Fed	Cov	Related to Accounts Payable.
★		Post	E	2170	Subsidy Payable to Financing Account		Fed	Cov	
★		Post	E	2170	Subsidy Payable to Financing Account		Fed	NCov	
★		Post	E	2179	Contra Liability for Subsidy Payable to Financing Account		Fed	Cov	
3.A.2.	Debt	Post	E	2140	Accrued Interest Payable		Fed	Cov	Related to Debt.
		Post	E	2140	Accrued Interest Payable		Fed	NCov	Related to Debt.
		Post	E	2510	Principal Payable to Treasury		Fed	Cov	
		Post	E	2510	Principal Payable to Treasury		Fed	NCov	

Table C-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Balance Sheet Line Title	Pre/Post	Trial BAL.	Account No.	Account Title	Ent./Non.	Fed/NFed	Cov./NCov.	Additional Information Required
3.A.2.	Debt (continued)	Post	E	2520	Principal Payable to the Federal Financing Bank		Fed	Cov	
		Post	E	2520	Principal Payable to the Federal Financing Bank		Fed	NCov	
		Post	E	2530	Securities Issued by Federal Agencies under General and Special Financing Authority, Net		Fed	Cov	
		Post	E	2540	Participation Certificates		Fed	Cov	
		Post	E	2540	Participation Certificates		Fed	NCov	
		Post	E	2590	Other Debt		Fed	Cov	
		Post	E	2590	Other Debt		Fed	NCov	
3.A.3.	Environmental Liabilities	Post	E	2995	Accrued Cleanup Cost		Fed	Cov	
		Post	E	2995	Accrued Cleanup Cost		Fed	NCov	
3.A.4. ★ ★ ★ ★	Other Liabilities	Post	E	2130	Contract Holdbacks		Fed	Cov	
		Post	E	2190	Other Accrued Liabilities		Fed	Cov	
		Post	E	2190	Other Accrued Liabilities		Fed	NCov	
		Post	E	2210	Accrued Funded Payroll and Benefits		Fed	Cov	
		Post	E	2213	Employer Contributions and Payroll Taxes Payable		Fed	Cov	
		Post	E	2220	Unfunded Leave		Fed	NCov	
		Post	E	2225	Unfunded FECA Liability		Fed	NCov	
		Post	E	2290	Other Unfunded Employment Related Liability		Fed	NCov	
		Post	E	2310	Advances from Others		Fed	Cov	
		Post	E	2320	Deferred Credits		Fed	Cov	
		Post	E	2320	Deferred Credits		Fed	NCov	
		Post	E	2400	★Liability for Deposit Funds, Clearing Accounts and Undeposited Collections		Fed	Cov	
		Post	E	2920	Contingent Liabilities		Fed	Cov	
		Post	E	2920	Contingent Liabilities		Fed	NCov	
Post	E	2940	Capital Lease Liability		Fed	Cov			

Table C-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Balance Sheet Line Title	Pre/Post	Trial BAL.	Account No.	Account Title	Ent./Non.	Fed/NFed	Cov./NCov.	Additional Information Required
3.A.4.	Other Liabilities (Continued)	Post	E	2940	Capital Lease Liability		Fed	NCov	
★		Post	E	2950	Liability for Subsidy Related to Undisbursed Loans		Fed	Cov	
★		Post	E	2960	Accounts Payable Canceled		Fed	NCov	
		Post	E	2970	Resources Payable to Treasury		Fed	Cov	
		Post	E	2980	Custodial Liability		Fed	NCov	
		Post	E	2990	Other Liabilities		Fed	Cov	
		Post	E	2990	Other Liabilities		Fed	NCov	
3.A.5.	Total Intragovernmental Liabilities				Calculation (Lines 3.A.1. through 3.A.4.)				
3.B.	Accounts Payable	Post	E	2110	Accounts Payable		NFed	Cov	
		Post	E	2120	Disbursements in Transit		NFed	Cov	
		Post	E	2140	Accrued Interest Payable		NFed	Cov	Related to accounts payable.
3.C.	Military Retirement Benefits, and Other Employment-Related Actuarial Liabilities	Post	E	2610	Actuarial Pension Liability		NFed	Cov	
		Post	E	2610	Actuarial Pension Liability		NFed	NCov	
		Post	E	2620	Actuarial Health Insurance Liability		NFed	Cov	
★		Post	E	2620	Actuarial Health Insurance Liability		NFed	NCov	
★		Post	E	2630	Actuarial Life Insurance Liability		NFed	Cov	
★		Post	E	2630	Actuarial Life Insurance Liability		NFed	NCov	
★		Post	E	2650	Actuarial FECA Liability		NFed	Cov	
		Post	E	2650	Actuarial FECA Liability		NFed	NCov	
		Post	E	2690	Other Actuarial Liabilities		NFed	Cov	
		Post	E	2690	Other Actuarial Liabilities		NFed	NCov	
3.D.	Environmental Liabilities	Post	E	2995	Accrued Cleanup Cost		NFed	Cov	
		Post	E	2995	Accrued Cleanup Cost		NFed	NCov	
★3.E.	Loan Guarantee Liability	Post	E	2180	Loan Guarantee Liability		NFed	Cov	

Table C-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Balance Sheet Line Title	Pre/Post	Trial BAL.	Account No.	Account Title	Ent./Non.	Fed/NFed	Cov./NCov.	Additional Information Required
3.F.	Other Liabilities	Post	E	2130	Contract Holdbacks		NFed	Cov	
		Post	E	2190	Other Accrued Liabilities		NFed	Cov	
		Post	E	2190	Other Accrued Liabilities		NFed	NCov	
		Post	E	2210	Accrued Funded Payroll and Leave		NFed	Cov	
★		Post	E	2211	Withholdings Payable		NFed	Cov	
★		Post	E	2215	Other Post-Employment Benefits Due and Payable		NFed	Cov	
★		Post	E	2216	Pension Benefits Due and Payable to Beneficiaries		NFed	Cov	
★		Post	E	2217	Benefits Premiums Payable to Carriers		NFed	Cov	
★		Post	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries		NFed	Cov	
★		Post	E	2220	Unfunded Leave		NFed	NCov	
★		Post	E	2290	Other Funded Employment Related Liability		NFed	NCov	
		Post	E	2310	Advances from Others		NFed	Cov	
		Post	E	2320	Deferred Credits		NFed	Cov	
		Post	E	2320	Deferred Credits		NFed	NCov	
		Post	E	2400	★Liability for Deposit Fund Clearing Accounts and Undeposited Collections		NFed	Cov	
★		Post	E	2910	Prior Liens Outstanding on Acquired Collateral		NFed	NCov	
		Post	E	2920	Contingent Liabilities		NFed	Cov	
		Post	E	2920	Contingent Liabilities		NFed	NCov	
		Post	E	2940	Capital Lease Liability		NFed	Cov	
★		Post	E	2960	Accounts Payable Canceled		NFed	NCov	
★		Post	E	2980	Custodial Liability		NFed	NCov	
		Post	E	2990	Other Liabilities		NFed	Cov	
		Post	E	2990	Other Liabilities		NFed	NCov	
4.	TOTAL LIABILITIES				Calculation (Lines 3.A.5. through 3.F.)				

Table C-1 (Continued)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Line No.	Balance Sheet Line Title	Pre/Post	Trial BAL.	Account No.	Account Title	Ent./Non.	Fed/NFed	Cov./NCov.	Additional Information Required
5.	NET POSITION								
5.A.	Unexpended Appropriations	Post	E	3100	Unexpended Appropriations				
		Post	E	3105	Appropriated Capital Funding Canceled Payables				
5.B.	Cumulative Results of Operations	Post	E	3310	Cumulative Results of Operations				
6.	TOTAL NET POSITION				Calculation (Line 5.A. plus Line 5.B.)				
7.	TOTAL LIABILITIES AND NET POSITION				Calculation (Line 4 plus Line 6)				

Table C-1 (Continued)