U.S. Government Standard General Ledger

SECTION V. USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2007. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from the Office of Management and Budget (OMB), the Federal Accounting Standards Advisory Board (FASAB), and the Financial Management Service (FMS).

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

Lines appearing in bold typeface indicate early implemented USSGL accounts.

All crosswalks require preclosing USSGL account balances.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:

		Page Number
\triangleright	SF 133: Report on Budget Execution and Budgetary Resources	V - 3
\triangleright	FMS 2108: Yearend Closing Statement	V - 21
\triangleright	Budget Program and Financing (P&F) Schedule Prior Year Actual	
	Column	V - 33
\triangleright	OMB Form and Content Financial Statements	
	Balance Sheet	V - 53
	• Statement of Net Cost	V - 71
	• Statement of Changes in Net Position	V - 75
	• Statement of Budgetary Resources (crosswalk merged with	
	SF 133: Report on Budget Execution and Budgetary Resources,	
	pages V - 3 through V - 20)	
	Statement of Custodial Activity	V - 81

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133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4		Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
BUDGET	ARY RESC	DURCES															
1	1	-	ted balance:														6
1A	1	-	forward, October 1 (+ or -)														11
1A	1	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		В									+	-	U	
1A	1	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		В									+	-	U/E	
1A	1	4127	Amounts Appropriated From Specific Invested TAFS - Payable		В									+	-	U/E	
1A	1	4136	Contract Authority To Be Liquidated by Trust Funds		В									+	-	U/E	
1A	1	4137	Transfers of Contract Authority		В									+	-	U/E	
1A	1	4139	Contract Authority Carried Forward		В									+	-	U/E	
1A	1	4149	Borrowing Authority Carried Forward		В									+	-	U/E	
1A	1	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		В									+	-	U/E	
1A	1	4171	Nonallocation Transfers of Invested Balances - Receivable		В									+	-	U/E	
1A	1	4172	Nonallocation Transfers of Invested Balances - Payable		В									+	-	U/E	
1A	1	4201	Total Actual Resources - Collected		В									+	-	U/E	
1A	1	4221	Unfilled Customer Orders Without Advance		В								F/E	+	-	U/E	
1A	1	4222	Unfilled Customer Orders With Advance		В									+	-	U/E	
1A	1	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В									+	-	U/E	
1A	1	4251	Reimbursements and Other Income Earned - Receivable		В								F/E	+	-	U/E	
1A	1	4281	Actual Program Fund Subsidy Receivable		В									+	-	U/E	
1A	1	4283	Interest Receivable From Treasury		В									+	-	U/E	
1A	1	4285	Receivable From the Liquidating Fund		В									+	-	U/E	
1A	1	4286	Receivable From the Financing Fund		В									+	-	U/E	
1A	1	4287	Other Federal Receivables		В									+	-	U/E	
1A	1	4384	Temporary Reduction/Cancellation Returned by Appropriation		В									+	-	U/E	
1A	1	4394	Receipts Unavailable for Obligation Upon Collection		В									+	-	U/E	
1A	1	4397	Receipts and Appropriations Temporarily Precluded From Obligation		В									+	-	U/E	
1A	1	4398	Offsetting Collections Temporarily Precluded From Obligation		В									+	-	U/E	
1A	1	4801	Undelivered Orders - Obligations, Unpaid		В									+	-	U/E	
1A	1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В									+	-	U/E	
1A	1	4901	Delivered Orders - Obligations, Unpaid		В									+	-	U/E	
1A	1	4908	Authority Outlayed Not Yet Disbursed	1	В	1								+	-	U	
			· ·	1		1											
2	2	Recoverie	l es of prior year unpaid obligations:	1													12
2A	N/A	Actual	· · · · ·	1							<u> </u>						L
2A	2	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	1	E									+	-	U/E	
2A	2	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									+	-	U/E	

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133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
2B	N/A	Anticipate															
2B	2	4310	Anticipated Recoveries of Prior-Year Obligations	D	E									+	-	U	5
3	3	Budget a	Ithority														
3A	3A	Appropria	·														13
3A1	N/A	Actual															10
3A1	3A		Debt Liquidation Appropriations		E		###-###							+	-	U	<u> </u>
3A1	3A	4112	Liquidation of Deficiency - Appropriations		E		###-###							+	-	U	<u> </u>
3A1	3A 3A	4114	Appropriated Trust or Special Fund Receipts		E		###-###							+	-	U	<u> </u>
3A1	3A 3A	4115	Loan Subsidy Appropriation		E		###-###							+	-	U	
3A1	3A 3A	4113	Loan Administrative Expense Appropriation		E		###-###							+	-	U	I
3A1	3A 3A	4118			E		###-###							+	-	U	L
3A1	3A 3A	4110	Reestimated Loan Subsidy Appropriation Other Appropriations Realized		E		###-###							+	-	U	L
3A1	3A 3A	4113	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E		###-###							+	-	U	4
3A1	3A 3A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B		###-###							-	+	U	4
3A1	3A 3A	4122	· ·		E	Р	###-###							+	-	U/E	
3A I	34	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E		### - ###							+	-	U/E	
3A1	ЗА	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E		###-###							+	-	U	
3A1	3A	4125	Loan Modification Adjustment Transfer Appropriation		Е		###-###							+	-	U	
3A1	3A	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E		###-###							+	-	U/E	4
3A1	3A	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		В		###-###							-	+	U/E	4
3A1	3A	4127	Amounts Appropriated From Specific Invested TAFS - Payable		Е		###-###							+	-	U/E	4
3A1	3A	4127	Amounts Appropriated From Specific Invested TAFS - Payable		В		###-###							-	+	U/E	4
3A1	3A	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		Е	Р	###-###							+	-	U/E	
3A1	3A	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		Е		###-###							+	-	U/E	
3A1	3A	4138	Appropriation To Liquidate Contract Authority		Е		###-###							+	-	U/E	
3A1	3A	4150	Reappropriations		Е		###-###							+	-	U	
3A1	ЗА	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		E		###-###							+	-	U	
3A1	3A	4384	Temporary Reduction/Cancellation Returned by Appropriation	1	E	P/D	###-###							+	-	U	4
3A1	3A	4384	Temporary Reduction/Cancellation Returned by Appropriation	l	В	P/D	###-###							-	+	U	4
3A1	3A	4391	Adjustments to Indefinite No-Year Authority	D	Е		###-###							+	-	U	
3A1	3A	4394	Receipts Unavailable for Obligation Upon Collection	1	Е	1	###-###							+	-	U	4
3A1	3A	4394	Receipts Unavailable for Obligation Upon Collection		В		###-###							-	+	U	4
3A2	N/A	Anticipate															
3A2	3A	4120	Appropriations Anticipated - Indefinite		E		###-###							+	-	U	5

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133 Line No.		USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4		Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
3B	3B	Borrowin	g authority														
3B	3B	4042	Estimated Indefinite Borrowing Authority		E		###-###							+	-	U	5
3B	3B	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	В	###-###							+	-	U	
3B	3B	4141	Current-Year Borrowing Authority Realized		E		###-###							+	-	U	
3C	3C	Contract	*														
3C	3C		Estimated Indefinite Contract Authority		E		###-###							+	-	U	5
3C	3C	4131	Current-Year Contract Authority Realized		E	<u> </u>	###-###							+	-	U	
3D	3D	Spending	authority from offsetting collections (gross):											-			
3D1	3D1	Earned															
3D1a	3D1a	Collected															
3D1a	3D1a	4212	Liquidation of Deficiency - Offsetting Collections		E									+	-	U/E	
3D1a	3D1a	4252	Reimbursements and Other Income Earned - Collected		Е									+	-	U/E	-
3D1a	3D1a	4260	Actual Collections of "governmental-type" Fees		Е									+	-	U/E	-
3D1a	3D1a	4261	Actual Collections of Business-Type Fees		Е									+	-	U/E	<u> </u>
3D1a	3D1a	4262	Actual Collections of Loan Principal		Е									+	-	U/E	
3D1a	3D1a	4263	Actual Collections of Loan Interest		E									+	-	U/E	<u> </u>
3D1a	3D1a	4264	Actual Collections of Rent		E									+	-	U/E	<u> </u>
3D1a	3D1a	4265	Actual Collections From Sale of Foreclosed Property		E									+	-	U/E	<u> </u>
3D1a	3D1a	4266	Other Actual Business-Type Collections From Non-Federal Sources		Е									+	-	U/E	
3D1a	3D1a	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		Е									+	-	U/E	
3D1a	3D1a	4271	Actual Program Fund Subsidy Collected		E									+	-	U/E	
3D1a	3D1a	4273	Interest Collected From Treasury		E									+	-	U/E	
3D1a	3D1a	4275	Actual Collections From Liquidating Fund		E									+	-	U/E	
3D1a	3D1a	4276	Actual Collections From Financing Fund		E									+	-	U/E	
3D1a	3D1a	4277	Other Actual Collections - Federal		Е									+	-	U/E	
3D1a	3D1a	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E									+	-	U/E	
3D1a	3D1a	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E									+	-	U/E	
3D1b	3D1b	v	n receivables from Federal sources														
3D1b	3D1b		Reimbursements and Other Income Earned - Receivable		E								F/E	+	-	U/E	4
3D1b	3D1b	4251	Reimbursements and Other Income Earned - Receivable		В								F/E	-	+	U/E	4
3D1b	3D1b	4281	Actual Program Fund Subsidy Receivable		E									+	-	U/E	4
3D1b	3D1b	4281	Actual Program Fund Subsidy Receivable		В									-	+	U/E	4
3D1b	3D1b	4283	Interest Receivable From Treasury		Е									+	-	U/E	4
3D1b	3D1b	4283	Interest Receivable From Treasury		В									-	+	U/E	4
3D1b	3D1b	4285	Receivable From the Liquidating Fund		E									+	-	U/E	4

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3D1b	3D1b	4285	Receivable From the Liquidating Fund		В									-	+	U/E	4
3D1b	3D1b	4286	Receivable From the Financing Fund		Е									+	-	U/E	4
3D1b	3D1b	4286	Receivable From the Financing Fund		В									-	+	U/E	4
3D1b	3D1b	4287	Other Federal Receivables		Е									+	-	U/E	4
3D1b	3D1b	4287	Other Federal Receivables		В									-	+	U/E	4
3D2	3D2	Change i	n unfilled customer orders (+ or -):														
3D2a	3D2a	Advance				-											
3D2a	3D2a	4222	Unfilled Customer Orders With Advance		E									+	-	U/E	4
3D2a	3D2a	4222	Unfilled Customer Orders With Advance		В									-	+	U/E	4
																	1
3D2b	3D2b	Without a	dvance from Federal sources														1
3D2b	3D2b	4221	Unfilled Customer Orders Without Advance		Е								F/E	+	-	U/E	4
3D2b	3D2b	4221	Unfilled Customer Orders Without Advance		В								F/E	-	+	U/E	4
3D3	3D3	Anticipat	ed for rest of year, without advance														
3D3	3D3	4060	Anticipated Collections From Non-Federal Sources	D	Е									+	-	U	5
3D3	3D3	4070	Anticipated Collections From Federal Sources	D	E									+	-	U	5
3D3	3D3	4210	Anticipated Reimbursements and Other Income	D	E									+	-	U	5
3D4	3D4	Previous	ly unavailable														
3D4	3D4	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	S	###-###							+	-	U	
3D4	3D4	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E		###-###							+	•	U	
3D4	3D4	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	S	###-###							+	-	U	4
3D4	3D4	4384	Temporary Reduction/Cancellation Returned by Appropriation		В	S	###-###							-	+	U	4
3D5 3D5a	3D5 N/A	Expendit	ure transfers from trust funds:														14
	3D5			-	-	_										U/E	<u> </u>
3D5a	305	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E									+	-	U/E	
3D5b	N/A	Change i	I n receivables from trust funds	1													
3D5b	3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		Е									+	-	U/E	4
3D5b	3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В									-	+	U/E	4
3D5c	N/A	Anticipat	ed														
3D5c	3D5	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		E	-								+	-	U	5
	0.50	.210															<u> </u>
N/A	3E	Subtotal		1		1						1		1			1

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133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4		Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addi. Info.
N/A	3E	Subtotal (of line 3, SBR only) (+3A+3B+3C+3D1a+3D1b+3D2a+3D2b+3D3+3D4+3D5)														22
4	4		nditure transfers, net:													ļ'	15
4A	N/A		ansfers, budget authority (+ or -)														
4A	4	4137	Transfers of Contract Authority		E		###-###							+	-	U/E	4
4A	4	4137	Transfers of Contract Authority		В		###-###							-	+	U/E	4
4A	4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E		###-###							+	-	U/E	4
4A	4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		В		###-###							-	+	U/E	4
4A	4	4167	Allocations of Realized Authority - Transferred From Invested Balances		E		###-###							+	-	U/E	
4A	4	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E		###-###							+	-	U	
4A	4	4170	Transfers - Current-Year Authority		E		###-###							+	-	U	
4A	4	4171	Nonallocation Transfers of Invested Balances - Receivable		E		###-###							+	-	U/E	4
4A	4	4171	Nonallocation Transfers of Invested Balances - Receivable		В		###-###							-	+	U/E	4
4A	4	4172	Nonallocation Transfers of Invested Balances - Payable		E		###-###							+	-	U/E	4
4A	4	4172	Nonallocation Transfers of Invested Balances - Payable		В		###-###							-	+	U/E	4
4A	4	4173	Nonallocation Transfers of Invested Balances - Transferred		Е		###-###							+	-	U/E	
4A	4	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E		###-###							+	-	U	
4B	N/A	Anticipate	ed transfers, budget authority (+ or -)														
4B	4	4160	Anticipated Transfers - Current-Year Authority		E		###-###							+	-	U	5
4B	4	4165	Allocations of Authority - Anticipated From Invested Balances		E		###-###							+	-	U	5
4C	N/A	Actual tra	Insfers, unobligated balances (+ or -)														
4C	4	4176	Allocation Transfers of Prior-Year Balances		Е									+	-	U/E	
4C	4	4190	Transfers - Prior-Year Balances		E									+	-	U	<u> </u>
4C	4	4191	Balance Transfers - Extension of Availability Other Than Reappropriations		E									+	-	U/E	
4C	4	4192	Balance Transfers - Unexpired to Expired		E									+	-	U/E	
4C	4	4199	Transfer of Expired Expenditure Transfers - Receivable		E									+	-	U/E	
4C	4	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources		E									+	-	U/E	
4D	N/A	Anticipate	ed transfers, unobligated balances (+ or -)														
4D	4	4180	Anticipated Transfers - Prior-Year Balances	t –	E									+	-	U	5
5	5	Temporar	ily not available pursuant to Public Law (-)														
5	5	4382	Temporary Reduction - New Budget Authority	1	E		###-###							+	-	U	
5	5	4383	Temporary Reduction - Prior-Year Balances		E		###-###					İ		+	-	U	
5	5	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E		###-###							+	-	U	

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133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4		Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
5	5	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E		###-###							+	-	U	
5	5	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		Е		###-###							+	-	U	5
5	5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		Е		###-###							+	-	U	4
5	5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		В	1	###-###							-	+	U	4
5	5	4398	Offsetting Collections Temporarily Precluded From Obligation		Е		###-###							+	-	U	4
5	5	4398	Offsetting Collections Temporarily Precluded From Obligation		В		###-###							-	+	U	4
5	5	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E		###-###							+	-	U	
			*														
6	6	Permane	ntly not available (-):	1		1									1		16
6A	N/A	Cancellat	ions of expired and no-year accounts (-)	1		1									1		
6A	6	4350	Canceled Authority		Е									+	-	U/E	
6A	6	4355	Cancellation of Appropriation From Unavailable Receipts		E									+	-	U/E	
6A	6	4356	Cancellation of Appropriation From Invested Balances		Е									+	-	U/E	
6A	6	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		E									+	-	U/E	
6B	N/A	Enacted I	reductions (-)														
6B	6	4392	Permanent Reduction - New Budget Authority		Е		###-###							+	-	U	
6B	6	4393	Permanent Reduction - Prior-Year Balances		E		###-###							+	-	U/E	
6C	N/A	Capital tr	ansfers and redemption of debt (-)		1												
6C	6	4146	Actual Repayments of Debt, Current-Year Authority		E									+	-	U/E	
6C	6	4147	Actual Repayments of Debt, Prior-Year Balances		Е									+	-	U/E	
6C	6	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E									+	-	U/E	
6C	6	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E									+	-	U/E	
6D	N/A	Other aut	hority withdrawn (-)														<u> </u>
6D	6	4130	Appropriation To Liquidate Contract Authority Withdrawn		Е									+	-	U/E	
6D	6	4132	Substitution of Contract Authority		E	-								+	-	U	l
6D	6	4133	Decreases to Indefinite Contract Authority		E			<u> </u>						+	-	U/E	I
6D	6	4134	Contract Authority Withdrawn		E			<u> </u>			-			+	-	U/E	┣───
6D	6	4135	Contract Authority Liquidated		E	S		<u> </u>						+	-	U/E	L
6D	6	4140	Substitution of Borrowing Authority		E	۲, T								+	-	U/E	I
6D	6	4143	Decreases to Indefinite Borrowing Authority		E									+	-	U/E	I
6D	6	4143	Borrowing Authority Withdrawn		E									+	-	U/E	
6D	6	4391	Adjustments to Indefinite No-Year Authority	С	E	-								+	-	U	I
00	·	1551		U.	E	<u> </u>								-	<u> </u>	0	I

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2007 Reporting

					U	SSGL	Account Att	tributes/1									
133 Line No.		USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
6E	N/A	Pursuant	to Public Law_ (-)														
6E	6	4135	Contract Authority Liquidated		Е	Р	###-###							+	-	U/E	
6E	6	4136	Contract Authority To Be Liquidated by Trust Funds		E		###-###							+	-	U/E	4
6E	6	4136	Contract Authority To Be Liquidated by Trust Funds		В		###-###							-	+	U/E	4
6F	N/A	Anticipate	ed for rest of year (-)														
6F	6	4034	Anticipated Adjustments to Contract Authority		Е									+	-	U	5
6F	6	4044	Anticipated Reductions to Borrowing Authority		Е									+	-	U	5
6F	6	4047	Anticipated Transfers to the General Fund of the Treasury		Е									+	-	U	5
7	7	Total bud	getary resources														
STATUS	OF BUDGE	TARY RE	SOURCES														
8	8	Obligatio	ns incurred:														
8A	8A	Direct:															17
8A1	N/A	Category	A (sometimes includes program categories)														
8A1	8A	4801	Undelivered Orders - Obligations, Unpaid		E			А	###		D			-	+	U/E	4
8A1	8A	4801	Undelivered Orders - Obligations, Unpaid		В			А	###		D			+	-	U/E	4
8A1	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			А	###		D			-	+	U/E	4
8A1	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			А	###		D			+	-	U/E	4
8A1	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###		D			-	+	U/E	
8A1	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###		D			-	+	U/E	
8A1	8A	4901	Delivered Orders - Obligations, Unpaid		E			A	###		D			-	+	U/E	4
8A1	8A	4901	Delivered Orders - Obligations, Unpaid		В			A	###		D			+	-	U/E	4
8A1	8A	4902	Delivered Orders - Obligations, Paid		E			А	###		D			-	+	U/E	
8A1	8A	4908	Authority Outlayed Not Yet Disbursed		E			A	###		D			-	+	U	4
8A1	8A	4908	Authority Outlayed Not Yet Disbursed		В			А	###		D			+	-	U	4
8A1	8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A	###		D			-	+	U/E	
8A1	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A	###		D			-	+	U/E	
8A2	N/A	Category	B (program 1), (program 2\program category 1), (program 3\program category 2)														
8A2	8A	4801	Undelivered Orders - Obligations, Unpaid		E	l		В	###	###	D			-	+	U/E	4
8A2	8A	4801	Undelivered Orders - Obligations, Unpaid		В	l		В	###	###	D			+	-	U/E	4
8A2	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced	1	E			В	###	###	D			-	+	U/E	4
8A2	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced	1	В	1		В	###	###	D			+	-	U/E	4
8A2	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	1	E		1	В	###	###	D			-	+	U/E	
8A2	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			В	###	###	D			-	+	U/E	

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SECTION V

					U	SSGL	Account Att	ributes/1									1
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
8A2	8A	4901	Delivered Orders - Obligations, Unpaid		E			В	###	###	D			-	+	U/E	4
8A2	8A	4901	Delivered Orders - Obligations, Unpaid		В			В	###	###	D			+	-	U/E	4
8A2	8A	4902	Delivered Orders - Obligations, Paid		Е			В	###	###	D			-	+	U/E	
8A2	8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			В	###	###	D			-	+	U/E	
8A2	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			В	###	###	D			-	+	U/E	
8A3	N/A	Exempt fr	rom apportionment														
8A3	8A	-	Undelivered Orders - Obligations, Unpaid	_	Е			С			D			-	+	U/E	4
8A3	8A		Undelivered Orders - Obligations, Unpaid		B			C			D			+	-	U/E	4
8A3	8A		Undelivered Orders - Obligations, Prepaid/Advanced		E			C			D			-	+	U/E	4
8A3	8A		Undelivered Orders - Obligations, Prepaid/Advanced		В			C			D			+	-	U/E	4
8A3	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C			D			-	+	U/E	<u> </u>
8A3	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			С			D			-	+	U/E	
8A3	8A	4901	Delivered Orders - Obligations, Unpaid		E			С			D			-	+	U/E	4
8A3	8A	4901	Delivered Orders - Obligations, Unpaid		В			С			D			+	-	U/E	4
8A3	8A		Delivered Orders - Obligations, Paid		E			С			D			-	+	U/E	
8A3	8A	4908	Authority Outlayed Not Yet Disbursed		E			С			D			-	+	U	4
8A3	8A	4908	Authority Outlayed Not Yet Disbursed		В			С			D			+	-	U	4
8A3	8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			С			D			-	+	U/E	
8A3	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			С			D			-	+	U/E	
8B	8B	Reimburs	able:														18
8B1	N/A	Category	A (sometimes includes program categories)														
8B1	8B	4801	Undelivered Orders - Obligations, Unpaid		Е			Α	###		R			-	+	U/E	4
8B1	8B	4801	Undelivered Orders - Obligations, Unpaid		В			A	###		R			+	-	U/E	4
8B1	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			A	###		R			-	+	U/E	4
8B1	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			A	###		R			+	-	U/E	4
8B1	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###		R			-	+	U/E	
8B1	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###		R			-	+	U/E	
8B1	8B	4901	Delivered Orders - Obligations, Unpaid		Е			A	###		R			-	+	U/E	4
8B1	8B	4901	Delivered Orders - Obligations, Unpaid		В			A	###		R			+	-	U/E	4
8B1	8B	4902	Delivered Orders - Obligations, Paid	1	Е			Α	###		R			-	+	U/E	
8B1	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	1	E			A	###		R			-	+	U/E	
8B1	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A	###		R			-	+	U/E	
													ļ				
8B2	N/A		B (program 1), (program 2\program category 1), (program 3\program category 2)		_						_		ļ				<u> </u>
8B2	8B		Undelivered Orders - Obligations, Unpaid		E			В	###	###	R		ļ	-	+	U/E	4
8B2	8B	4801	Undelivered Orders - Obligations, Unpaid		В			В	###	###	R			+	-	U/E	4

SECTION V

					U	ISSGL	Account Att	ributes/1									
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4		Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
8B2	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			В	###	###	R			-	+	U/E	4
8B2	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			В	###	###	R			+	-	U/E	4
8B2	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			В	###	###	R			-	+	U/E	
8B2	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			В	###	###	R			-	+	U/E	
8B2	8B	4901	Delivered Orders - Obligations, Unpaid		E			В	###	###	R			-	+	U/E	4
8B2	8B	4901	Delivered Orders - Obligations, Unpaid		В			В	###	###	R			+	-	U/E	4
8B2	8B	4902	Delivered Orders - Obligations, Paid		Е			В	###	###	R			-	+	U/E	
8B2	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			В	###	###	R			-	+	U/E	
8B2	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е			В	###	###	R			-	+	U/E	
8B3	N/A	Exempt fr	rom apportionment														
8B3	8B	4801	Undelivered Orders - Obligations, Unpaid		E			С			R			-	+	U/E	4
8B3	8B	4801	Undelivered Orders - Obligations, Unpaid		В			С			R			+	-	U/E	4
8B3	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е			С			R			-	+	U/E	4
8B3	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			С			R			+	-	U/E	4
8B3	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е			С			R			-	+	U/E	
8B3	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			С			R			-	+	U/E	
8B3	8B	4901	Delivered Orders - Obligations, Unpaid		E			С			R			-	+	U/E	4
8B3	8B	4901	Delivered Orders - Obligations, Unpaid		В			С			R			+	-	U/E	4
8B3	8B	4902	Delivered Orders - Obligations, Paid		Е			С			R			-	+	U/E	
8B3	8B	4908	Authority Outlayed Not Yet Disbursed		E			С			R			-	+	U	4
8B3	8B	4908	Authority Outlayed Not Yet Disbursed		В			С			R			+	-	U	4
8B3	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е			С			R			-	+	U/E	
8B3	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			С			R			-	+	U/E	
N/A	8C	Subtotal	(+84+88)														22
N/A	80	Subtotal															22
9	9	Unobligat	ted balance:														
9A	9A	Apportion												-			19
9A1	N/A	Balance,	currently available														
9A1	9A	4510	Apportionments		E							А		-	+	U	
9A1	9A	4610	Allotments - Realized Resources	1	E					1		1		-	+	U	
9A1	9A	4700	Commitments - Programs Subject to Apportionment		Е									-	+	U	
																	L
9A2	N/A		ned for subsequent periods														L
9A2	9A	4510	Apportionments		E							S		-	+	U	L
9A2	9A	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E							S		-	+	U	5

SECTION V

					U	SSGL /	Account At	tributes/1									1
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4		Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
9A3	9A		ed (+ or -)													L	
9A3	9A	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E							A		-	+	U	5
9B	9B	Exampt f	rom apportionment:	-				-	-		-					'	20
9B1	96 N/A	-	currently available														20
9B1	9B		Unobligated Funds Exempt From Apportionment		E									-	+	U	
9B1	9B	4720	Commitments - Programs Exempt From Apportionment		E									-	+	U	I
901	9D	4720	Communents - Programs Exempt From Appontonment		E									-	+	0	I
9B2	N/A	Anticipat	ed (+ or -)													'	I
9 62 9B2	9B	-			-									-		U	5
962	90	4690	Anticipated Resources - Programs Exempt From Apportionment		E									-	+	U	5
N/A	9C	Subtotal	(+9A + 9B)														22
10	10	Unobliga	ted balance not available:														21
10A	N/A	Deferred														1	
10A	10	4430	Unapportioned Authority - OMB Deferral		E									-	+	U	
10B	N/A	Withheld	pending rescission														
10B	10		Unapportioned Authority - Pending Rescission	-	E									-	+	U	<u> </u>
102					-												
10C	N/A	Other														1	
10C	10	4060	Anticipated Collections From Non-Federal Sources	С	Е									-	+	U	5
10C	10	4070	Anticipated Collections From Federal Sources	С	Е									-	+	U	5
10C	10	4210	Anticipated Reimbursements and Other Income	С	Е									-	+	U	5
10C	10	4310	Anticipated Recoveries of Prior-Year Obligations	С	E									-	+	U	5
10C	10	4450	Unapportioned Authority		E									-	+	U	
10C	10	4630	Funds Not Available for Commitment/Obligation		E									-	+	U	
10C	10	4650	Allotments - Expired Authority		E									-	+	E	
11	11	Total stat	us of budgetary resources														
<u> </u>		, etai otai			<u> </u>			1								[]	
CHANGE	IN OBLIG	ATED BAL	ANCES														
12	12	Obligated	I balance, net:														┣───
12A	12A	-	bligations, brought forward, October 1 (+)	1												I	<u> </u>
12A	12A		Undelivered Orders - Obligations, Unpaid	1	В									-	+	U/E	L
12A	12A		Delivered Orders - Obligations, Unpaid	1	В							<u> </u>		-	+	U/E	L

SECTION V

					U	JSSGL	Account At	ributes/1									
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4			Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addi. Info.
12B	12B		ed customer payments from Federal sources, brought forward, October 1 (-)														
12B	12B	4221	Unfilled Customer Orders Without Advance		В								F/E	-	+	U/E	
12B	12B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В									-	+	U/E	
12B	12B	4251	Reimbursements and Other Income Earned - Receivable		В								F/E	-	+	U/E	
12B	12B	4281	Actual Program Fund Subsidy Receivable		В									-	+	U/E	
12B	12B	4283	Interest Receivable From Treasury		В									-	+	U/E	
12B	12B	4285	Receivable From the Liquidating Fund		В									-	+	U/E	
12B	12B	4286	Receivable From the Financing Fund		В									-	+	U/E	
12B	12B	4287	Other Federal Receivables		В									-	+	U/E	
N/A	12C	Total, un	baid obligated balance, brought forward, net (+12A-12B)	_													22
13	13	Obligatio	ns incurred (+)	_													
13	13	-	Undelivered Orders - Obligations, Unpaid	-	E			-				-	-	-	+	U/E	4
13	13		Undelivered Orders - Obligations, Unpaid	-	В			-				-	-	+	-	U/E	4
13	13	4802	Undelivered Orders - Obligations, Prepaid/Advanced	_	E									-	+	U/E	4
13	13		Undelivered Orders - Obligations, Prepaid/Advanced	_	B									+	-	U/E	4
13	13	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E	-								-	+	U/E	-
13	13	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid Upward Adjustments of Prior-Year Undelivered Orders - Obligations,	_	E									-	++	U/E	
15	15	4002	Prepaid/Advanced		E									-	+	0/2	
13	13	4901	Delivered Orders - Obligations, Unpaid		Е									-	+	U/E	4
13	13	4901	Delivered Orders - Obligations, Unpaid		В									+	-	U/E	4
13	13	4902	Delivered Orders - Obligations, Paid		Е									-	+	U/E	
13	13	4908	Authority Outlayed Not Yet Disbursed		Е									-	+	U	4
13	13	4908	Authority Outlayed Not Yet Disbursed		В									+	-	U	4
13	13	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E									-	+	U/E	
13	13	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е									-	+	U/E	
14	14	Gross ou		_	_												
14	14	4802	Undelivered Orders - Obligations, Prepaid/Advanced	_	E			-					-	+	-	U/E	4
14	14	4802	Undelivered Orders - Obligations, Prepaid/Advanced	_	В			-						-	+	U/E	4
14	14	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E									+	-	U/E	
14	14	4902	Delivered Orders - Obligations, Paid		Е									+	-	U/E	
14	14	4908	Authority Outlayed Not Yet Disbursed		Е							1		+	-	U	4
14	14	4908	Authority Outlayed Not Yet Disbursed		В	1						1		-	+	U	4
14	14	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	1	Е									+	-	U/E	
						1								1	1		
15	15	Obligated	balance transfers, net:														

SECTION V

					U	ISSGL /	Account At	tributes/1									L
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4			Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
15A	15A	A. Actual	transfers, unpaid obligations (+ or -)														
15A	15A	4831	Undelivered Orders - Obligations Transferred, Unpaid		E									-	+	U/E	
15A	15A	4931	Delivered Orders - Obligations Transferred, Unpaid		E									-	+	U/E	
15B	15B	B. Actual	transfers, uncollected customer payments from Federal sources (+ or -)														
15B	15B	4199	Transfer of Expired Expenditure Transfers - Receivable		E									-	+	U/E	
15B	15B	4230	Unfilled Customer Orders Without Advance - Transferred		E								F/E	-	+	U/E	
15B	15B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E									-	+	U/E	
15B	15B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		Е								F/E	-	+	U/E	
15B	15B	4234	Other Federal Receivables - Transferred		E									-	+	U/E	
N/A	15C	Total unp	aid obligated balance transferred, net (+15A+15B)														22
16	16		es of prior-year unpaid obligations, actual (-)														
16	16	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									-	+	U/E	
16	16	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									-	+	U/E	
17	17	Change in	n uncollected customer payments from Federal sources														
17	17		Unfilled Customer Orders Without Advance		Е								F/E	-	+	U/E	4
17	17	4221	Unfilled Customer Orders Without Advance		В								F/E	+	-	U/E	4
17	17	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E									-	+	U/E	4
17	17	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В									+	-	U/E	4
17	17	4251	Reimbursements and Other Income Earned - Receivable		E								F/E	-	+	U/E	4
17	17	4251	Reimbursements and Other Income Earned - Receivable		В									+	-	U/E	4
17	17	4281	Actual Program Fund Subsidy Receivable		Е									-	+	U/E	4
17	17	4281	Actual Program Fund Subsidy Receivable		В									+	-	U/E	4
17	17	4283	Interest Receivable From Treasury		E									-	+	U/E	4
17	17	4283	Interest Receivable From Treasury		В									+	-	U/E	4
17	17	4285	Receivable From the Liquidating Fund		E									-	+	U/E	4
17	17	4285	Receivable From the Liquidating Fund		В									+	-	U/E	4
17	17	4286	Receivable From the Financing Fund	T	E									-	+	U/E	4
17	17	4286	Receivable From the Financing Fund	1	В	1								+	-	U/E	4
17	17	4287	Other Federal Receivables		Е							İ 👘		-	+	U/E	4
17	17	4287	Other Federal Receivables		В									+	-	U/E	4
18	18	Obligated	balance, net, end of period:	1		1											
18A	18A	Unpaid ol	bligations (+)									İ 👘					
18A	18A	4801	Undelivered Orders - Obligations, Unpaid	1	Е			1					1	-	+	U/E	

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					U	SSGL	Account Att	ributes/1									1
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4		Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
18A	18A	4831	Undelivered Orders - Obligations Transferred, Unpaid		E									-	+	U/E	
18A	18A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									-	+	U/E	
18A	18A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E									-	+	U/E	
18A	18A	4901	Delivered Orders - Obligations, Unpaid		Е									-	+	U/E	
18A	18A	4931	Delivered Orders - Obligations Transferred, Unpaid		Е									-	+	U/E	
18A	18A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									-	+	U/E	
18A	18A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E									-	+	U/E	
18B	18B	Uncollect	ed customer payments from Federal sources (-)														
18B	18B	4199	Transfer of Expired Expenditure Transfers - Receivable	1	E									-	+	U/E	
18B	18B	4221	Unfilled Customer Orders Without Advance		E								F/E	-	+	U/E	
18B	18B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E									-	+	U/E	
18B	18B	4230	Unfilled Customer Orders Without Advance - Transferred		E								F/E	+	-	U/E	
18B	18B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E									+	-	U/E	
18B	18B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E								F/E	+	-	U/E	
18B	18B	4234	Other Federal Receivables - Transferred		E									+	-	U/E	
18B	18B	4251	Reimbursements and Other Income Earned - Receivable		E								F/E	-	+	U/E	
18B	18B	4281	Actual Program Fund Subsidy Receivable		E									-	+	U/E	
18B	18B	4283	Interest Receivable From Treasury		E									-	+	U/E	
18B	18B	4285	Receivable From the Liquidating Fund		E									-	+	U/E	
18B	18B	4286	Receivable From the Financing Fund		E									-	+	U/E	
18B	18B	4287	Other Federal Receivables		E									-	+	U/E	
N/A	18C	Total, unp	paid obligated balance, net end of period (+18A-18B) Same as sum of amounts reported	l on lines	12 throu	ıgh 17.											22
NET OUT	LAYS																
19	19	Net Outla	·														<u> </u>
19A 19A	19A 19A	Gross ou 4802														U/E	
			Undelivered Orders - Obligations, Prepaid/Advanced		E									-	+		4
19A 19A	19A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В									+	-	U/E U/E	4
-	19A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E									-	+		
19A	19A	4902	Delivered Orders - Obligations, Paid	I	E								1	-	+	U/E	L
19A	19A	4908	Authority Outlayed Not Yet Disbursed		E									-	+	U	4
19A	19A	4908	Authority Outlayed Not Yet Disbursed		В									+	-	U	4
19A	19A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E									-	+	U/E	I
																	<u> </u>

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					U	SSGL	Account At	ributes/1									1
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4		Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
19B	19B	Offsetting	g collections (-)														
19B	19B	4212	Liquidation of Deficiency - Offsetting Collections		E									-	+	U/E	
19B	19B	4222	Unfilled Customer Orders With Advance		E									-	+	U/E	4
19B	19B	4222	Unfilled Customer Orders With Advance		В									+	-	U/E	4
19B	19B	4252	Reimbursements and Other Income Earned - Collected		E									-	+	U/E	
19B	19B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E									-	+	U/E	
19B	19B	4260	Actual Collections of "governmental-type" Fees		E									-	+	U/E	
19B	19B	4261	Actual Collections of Business-Type Fees		E									-	+	U/E	
19B	19B	4262	Actual Collections of Loan Principal		E									-	+	U/E	
19B	19B	4263	Actual Collections of Loan Interest		E									-	+	U/E	
19B	19B	4264	Actual Collections of Rent		E									-	+	U/E	
19B	19B	4265	Actual Collections From Sale of Foreclosed Property		E									-	+	U/E	
19B	19B	4266	Other Actual Business-Type Collections From Non-Federal Sources		Е									-	+	U/E	
19B	19B	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		Е									-	+	U/E	
19B	19B	4271	Actual Program Fund Subsidy Collected		Е									-	+	U/E	
19B	19B	4273	Interest Collected From Treasury		Е									-	+	U/E	
19B	19B	4275	Actual Collections From Liquidating Fund		Е									-	+	U/E	
19B	19B	4276	Actual Collections From Financing Fund		Е									-	+	U/E	
19B	19B	4277	Other Actual Collections - Federal		Е									-	+	U/E	
19B	19B	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E									-	+	U/E	
19B	19B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E									-	+	U/E	
N1/A	400	Law Die	talle of a Marcellan second at														
N/A	19C		tributed offsetting receipts		_												22
N/A	19C		Fund Balance With Treasury		E									-	+		8,9
N/A	19C	1010	Fund Balance With Treasury		В									+	-		8,9
N/A	19C	5100	Revenue From Goods Sold		E									+	-		9
N/A	19C	5109	Contra Revenue for Goods Sold		E									+	-		9
N/A	19C	5200	Revenue From Services Provided		E									+	-		9
N/A	19C	5209	Contra Revenue for Services Provided		E									+	-		9
N/A	19C	5310	Interest Revenue - Other		E									+	-		9
N/A	19C	5311	Interest Revenue - Investments		E									+	-		9
N/A	19C	5312	Interest Revenue - Loans Receivable/Uninvested Funds		E									+	-		9
N/A	19C	5317	Contra Revenue for Interest Revenue - Loans Receivable		E									+	-		9
N/A	19C	5318	Contra Revenue for Interest Revenue - Investments		E									+	-		9
N/A	19C	5319	Contra Revenue for Interest Revenue - Other		E									+	-		9
N/A	19C	5320	Penalties, Fines, and Administrative Fees Revenue		E									+	-		9
N/A	19C	5329	Contra Revenue for Penalties, Fines, and Administrative Fees		E									+	-		9
N/A	19C	5400	Benefit Program Revenue		E									+	-		9

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					ι	ISSGL	Account Att	ributes/1								
133 Line No.		USSGL Account	USSGL Account Title	Debit/ Credit			Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
N/A	19C	5409	Contra Revenue for Benefit Program Revenue		E								+	-		9
N/A	19C	5500	Insurance and Guarantee Premium Revenue		E								+	-		9
N/A	19C	5509	Contra Revenue for Insurance and Guarantee Premium Revenue		Е								+	-	l	9
N/A	19C	5600	Donated Revenue - Financial Resources		E								+	-		9
N/A	19C	5609	Contra Revenue for Donations - Financial Resources		Е								+	-	l	9
N/A	19C	5750	Expenditure Financing Sources - Transfers-In		E								+	-		9
N/A	19C	5800	Tax Revenue Collected		E								+	-		9
N/A	19C	5801	Tax Revenue Accrual Adjustment		E								+	-	l	9
N/A	19C	5809	Contra Revenue for Taxes		E								+	-		9
N/A	19C	5890	Tax Revenue Refunds		E								+	-		9
N/A	19C	5900	Other Revenue		E								+	-		9
N/A	19C	5909	Contra Revenue for Other Revenue		E								+	-		9
N/A	19D	Net outla	ys (+19A-19B-19C)													22

SECTION V

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

2/ This is a crosswalk from the USSGL to the Report on Budget Execution and Budgetary Resources (SF 133). The SF 133 crosswalk is in compliance with the Office of Management and Budget (OMB) Circular No. A-11, Preparing, Submitting, and Executing the Budget. The crosswalk from the USSGL to the Statement of Budgetary Resources (SBR) is in compliance with OMB Circular No. A-136, Financial Reporting Requirements. Information on the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for nonbudgetary Credit Program financing accounts.

3/ The shaded portion indicates that the attribute is supplied by FACTS II.

4/ When the SF 133 line numbers use both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.

5/ Anticipated amounts should be zero for the yearend preclosing trial balance.

6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

7/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.

8/ Use USSGL account 1010 when no USSGL revenue or other financing source account can be used. For example, clearing account symbols do not report revenue activity but instead record liabilities. Since no liabilities are crosswalked to this line, clearing account symbols should use the change in USSGL account 1010 to complete this line.

9/ The SBR is an agency-wide report. Distributed offsetting receipt accounts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must agree with line 4 on the Statement of Financing and must equal cash deposits to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. In certain unique circumstances, other USSGL accounts may be approved to crosswalk to this line. In all cases, include only amounts collected, deposited, and distributed in offsetting receipt accounts.

10/ Reporting on this attribute is required beginning in fiscal 2007.

11/ SF 133 line number 1A is presented as line 1 of the SBR.

12/ SF 133 line numbers 2A and 2B are rolled up to line 2 of the SBR.

13/ SF 133 line numbers 3A1 and 3A2 are rolled up to line 3A of the SBR.

14/ SF 133 line numbers 3D5a, 3D5b, and 3D5c are rolled up to line 3D5 of the SBR.

15/ SF 133 line numbers 4A, 4B, 4C, and 4D are rolled up to line 4 of the SBR.

16/ SF 133 line numbers 6A, 6B, 6C, 6D, 6E, and 6F are rolled up to line 6 of the SBR.

17/ SF 133 line numbers 8A1, 8A2, and 8A3 are rolled up to line 8A of the SBR.

18/ SF 133 line numbers 8B1, 8B2, and 8B3 are rolled up to line 8B of the SBR.

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19/ SF 133 line numbers 9A1, 9A2, and 9A3 are rolled up to line 9A of the SBR.

20/ SF 133 line numbers 9B1 and 9B2 are rolled up to line 9B of the SBR.

21/ SF 133 line numbers 10A, 10B, and 10C are rolled up to line 10 of the SBR.

22/ SBR lines 3E, 8C, 9C, 12C, 15C, 18C, 19C, and 19D are not part of the SF 133 and are only on the SBR.

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SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2007 Reporting

FM	S 2108		USSGL Account		USSGL	Account A	Attributes/1	
Column	Auth. Ind./2			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info.
	For All Unex	pended Bala	ances:					
1	Treasury App	propriation	Fund Symbol					
	December 21		Delever Terrere Ormulie I					<u> </u>
2	Preciosing U	nexpendea	Balance - Treasury Supplied					
2		N/A						
3		N/A						
4	Unobligated	and Obligat	ed Balance Withdrawn/Canceled					
4	g-live	4350	Canceled Authority	E				
4		4391	Adjustments to Indefinite No-Year Authority	E				
							1	
5	Postclosing	Unexpende	d Balance				1	
5		1010	Fund Balance With Treasury	E				
6	Other Author	rizations						
	For Treasury	Appropriat	ion Fund Symbols With Unrealized Discounts:					
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E				2,3
	For Treasurv	Appropriat	ion Fund Symbols With Imprest Funds:					
6	921	1120	Imprest Funds	E				2
6	921	1130	Funds Held by the Public	E				2
	For Treasury	Appropriat	ion Fund Symbols With Unamortized Discounts or Premiums:					
6	931	1340	Interest Receivable	E				4,5
6	931	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2,4
6	931	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2, 4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				2
	For Treasury	Appropriat	ion Fund Symbols With Investments in Treasury Securities:					
6	971	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2
							1	

:	SUPPLEMEN	NT					SEC
	For Treasury	Appropriat	ion Fund Symbols With Investments in Agency Securities:				
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E		F	2,3
	For Treasury	Appropriat	ion Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TH	RUST FUI	(
6	973	1618	Market Adjustment - Investments	E			2,3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	Е		Х	2,3

SUPPLEMENT

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2007 Reporting

FM	S 2108		USSGL Account		USSGL	Account A	Attributes/1	
Column	Auth. Ind./2			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info.
1	Treasury App	oropriation	Fund Symbol					
2	Balance of B	orrowing A	uthority - Treasury Supplied					
3	Increases an	d Rescissio	ns					
3	951	4140	Substitution of Borrowing Authority	E		Т		2
3	962	4140	Substitution of Borrowing Authority	E		Р		2
3	951	4141	Current-Year Borrowing Authority Realized	E		Т		2
3	962	4141	Current-Year Borrowing Authority Realized	E		Р		2
3	951	4143	Decreases to Indefinite Borrowing Authority	Е		Т		2
3	962	4143	Decreases to Indefinite Borrowing Authority	Е		Р		2
3	951	4392	Permanent Reduction - New Budget Authority	E	В	Т		2
3	962	4392	Permanent Reduction - New Budget Authority	E	В	Р		2
3	962	4393	Permanent Reduction - Prior-Year Balances	E	В	Р		2
3	951	4393	Permanent Reduction - Prior-Year Balances	E	В	Т		2
4	Borrowings							
4	951	4145	Borrowing Authority Converted to Cash	Е		Т		2
4	962	4145	Borrowing Authority Converted to Cash	E		Р		2
5		N/A						
	CALC (2 +/- 3							
6	Balance	- 4) AISU E						
6	951	4140	Substitution of Borrowing Authority	E		Т		2
6	962	4140	Substitution of Borrowing Authority	E		P		2
6	962	4140	Current-Year Borrowing Authority Realized	E		F T		2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		2
6	951	4143	Decreases to Indefinite Borrowing Authority	E		Т		2
6	962	4143	Decreases to Indefinite Borrowing Authority	E		P		2
6	951	4145	Borrowing Authority Converted to Cash	E		Т		2
6	962	4145	Borrowing Authority Converted to Cash	E		P		2
6	951	4149	Borrowing Authority Carried Forward	В		Т		2
6	962	4149	Borrowing Authority Carried Forward	В		P		2
6	951	4392	Permanent Reduction - New Budget Authority	E	В	Т		2
6	962	4392	Permanent Reduction - New Budget Authority	E	В	P		2
6	951	4393	Permanent Reduction - Prior-Year Balances	E	В	Т		2
6	962	4393	Permanent Reduction - Prior-Year Balances	E	В	P		2

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2007 Reporting

	S 2108		rend Closing Statement - Indefinite Borrowing Authority for Fiscal 2007 Reporting USSGL Account		USSGL	Account A	ttributes/1	
Column	Auth. Ind./2			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info.
1	Treasury App	propriation I	Fund Symbol					
2	Balance of B	orrowing Au	uthority - Treasury Supplied					
3	Increases							
3	951	4141	Current-Year Borrowing Authority Realized	Е		Т		2
3	962	4141	Current-Year Borrowing Authority Realized	E		Р		2
								<u> </u>
4	Borrowings							<u> </u>
4	951	4145	Borrowing Authority Converted to Cash	E		Т		2
4	962	4145	Borrowing Authority Converted to Cash	E		Р		2
								<u> </u>
5	Adjustments							
5	951	4140	Substitution of Borrowing Authority	E		Т		2
5	962	4140	Substitution of Borrowing Authority	E		Р		2
5	951	4143	Decreases to Indefinite Borrowing Authority	Е		Т		2
5	962	4143	Decreases to Indefinite Borrowing Authority	Е		Р		2
5	951	4144	Borrowing Authority Withdrawn	Е		Т		2
5	962	4144	Borrowing Authority Withdrawn	E		Р		2
	CALC (2 + 3 -	4 - 5) Also	Equals:					
6	Balance							
6	951	4140	Substitution of Borrowing Authority	Е		Т		2
6	962	4140	Substitution of Borrowing Authority	Е		Р		2
6	951	4141	Current-Year Borrowing Authority Realized	Е		Т		2
6	962	4141	Current-Year Borrowing Authority Realized	E		Р		2
6	951	4143	Decreases to Indefinite Borrowing Authority	Е		Т		2
6	962	4143	Decreases to Indefinite Borrowing Authority	Е		Р		2
6	951	4144	Borrowing Authority Withdrawn	Е		Т		2
6	962	4144	Borrowing Authority Withdrawn	E		Р		2
6	951	4145	Borrowing Authority Converted to Cash	E		Т		2
6	962	4145	Borrowing Authority Converted to Cash	E		Р		2
6	951	4149	Borrowing Authority Carried Forward	В		Т		2
6	962	4149	Borrowing Authority Carried Forward	В		Р		2

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2007 Reporting

FMS	S 2108		USSGL Account		USSGL	Account A	ttributes/1	
Column	Auth. Ind./2			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info.
1		propriation	Fund Symbol					
2	Balance of C	ontract Autl	hority - Treasury Supplied					
3	New Contrac	t Authority						
3	941		Current-Year Contract Authority Realized	E				2
3	941	4131		E				
4	Appropriatio	ns To Liquio	late					
4	941	4135	Contract Authority Liquidated	E	Р			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	В				2
5		-	or Adjustments					
5	941		Decreases to Indefinite Contract Authority	E				2
5	941		Contract Authority Withdrawn	E	-			2
5	941	4135	Contract Authority Liquidated	E	S			2
5	941	4392	Permanent Reduction - New Budget Authority	E	С			2
5	941	4393	Permanent Reduction - Prior-Year Balances	E	С			2
	CALC (2 + 3	- 4 +/- 5) Als	o Equals:					
6	Balance of U	nfunded Co	ntract Authority					
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4133	Decreases to Indefinite Contract Authority	E				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
6	941	4139	Contract Authority Carried Forward	В				2
6	941	4392	Permanent Reduction - New Budget Authority	E	С			2
6	941	4393	Permanent Reduction - Prior-Year Balances	E	C			2

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2007 Reporting

FM	S 2108		USSGL Account		USSGL	Account A	ttributes/1	
Column	Auth. Ind./2			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info.
1	Treasury Ap	oropriation	Fund Symbol					
2	Balance of C	ontract Aut	hority - Treasury Supplied					
3	New Contrac	t Authority						
3	941	-	Current-Year Contract Authority Realized	E				2
4	Appropriatio	•						
4	941	4135	Contract Authority Liquidated	E	Р			2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	В				2
5	Writeoffs, Re	storations,	l or Adjustments					
5	941	4132	Substitution of Contract Authority	E	S			2
5	941	4133	Decreases to Indefinite Contract Authority	E				2
5	941	4134	Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	Е	S			2
	CALC (2 + 3	- 4 -5) Also I	Fouals:					
6			Intract Authority					
6	941	4131	Current-Year Contract Authority Realized	Е				2
6	941	4132	Substitution of Contract Authority	Е	s			2
6	941	4133	Decreases to Indefinite Contract Authority	E				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941	4135	Contract Authority Liquidated	E				2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
6	941	4139	Contract Authority Carried Forward	В				2

SUPPLEMENT

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2007 Reporting

FM	S 2108		USSGL Account		USSGL	Account A	ttributes/1	
Column	Auth. Ind./2			Begin	Auth.	Borrow.	Trans.	Addl
Number	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info.
	For all Treas	ury appropi	iation Fund Symbols:					
7	Reimbursem		d and Refunds					
7		4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	E				
7		4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	E				
7		4083	Transfers - Current-Year Authority - Receivable - Transferred	E	ļ			
7		4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation	E				7
7		4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E				
7		4137	Transfers of Contract Authority	E				
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				
7		4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	Е				
7		4171	Nonallocation Transfers of Invested Balances - Receivable	E				
7		4199	Transfer of Expired Expenditure Transfers - Receivable	Е				
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Е				
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	Е				
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	Е				
7		4234	Other Federal Receivables - Transferred	Е				
7		4251	Reimbursements and Other Income Earned - Receivable	Е			F/E	
7		4281	Actual Program Fund Subsidy Receivable	E				
7		4283	Interest Receivable From Treasury	Е				
7		4285	Receivable From the Liquidating Fund	Е				
7		4286	Receivable From the Financing Fund	Е				
7		4287	Other Federal Receivables	E				
8	Unfilled Cust	omer Orde	rs					
8		4221	Unfilled Customer Orders Without Advance	Е			F/E	
8		4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	
		Ordore er l						
9 9	Undelivered	4801	Undelivered Orders - Obligations, Unpaid	E				
9		4801	Undelivered Orders - Obligations, Onpaid Undelivered Orders - Obligations Transferred, Unpaid	E				
				E	-			
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				
10	Accounts Pa	yable and C	Dther Liabilities					
10		4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				
10		4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				
10		4172	Nonallocation Transfers of Invested Balances - Payable	E				

SUPPLEMENT

	••				010
10	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E		6
10	4901	Delivered Orders - Obligations, Unpaid	E		
10	4931	Delivered Orders - Obligations Transferred, Unpaid	E		
10	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E		
10	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		

SUPPLEMENT

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2007 Reporting

FM	S 2108		USSGL Account		USSGL	Account A	ttributes/1	
Column	Auth. Ind./2			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info.
	•		0) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite Authority. Also Equals:					
11	Unobligated Balance 4157 4158 4357 4382 4383 4394 4397							
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E				
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				
11		4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				7
11		4382	Temporary Reduction - New Budget Authority	E				
11		4383	Temporary Reduction - Prior-Year Balances	E				
11		4394	Receipts Unavailable for Obligation Upon Collection	E				L
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	E				
11		4398	Offsetting Collections Temporarily Precluded From Obligation	E				
11		4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation	E				
11		4420	Unapportioned Authority - Pending Rescission	E				
11		4430	Unapportioned Authority - OMB Deferral	E				L
11		4450	Unapportioned Authority	E				
11		4510	Apportionments	E				
11		4610	Allotments - Realized Resources	E				
11		4620	Unobligated Funds Exempt From Apportionment	E				
11		4630	Funds Not Available for Commitment/Obligation	E				
11		4650	Allotments - Expired Authority	E				
11		4700	Commitments - Programs Subject to Apportionment	E				
11		4720	Commitments - Programs Exempt From Apportionment	E				

Part 1

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement for Fiscal 2007 Reporting

ADDITIONAL INFORMATION:

Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

FOOTNOTES:

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

2/ Authorization Indicator (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and includes the following subaccount codes:

- 911 Unrealized Discounts
- 921 Imprest Funds
- 931 Unamortized Discounts or Premiums
- 941 Contract Authority
- 951 Authority To Borrow From the Treasury
- 962 Authority To Borrow From the Public
- 971 Investments in Treasury Securities
- 972 Investments in Agency Securities
- 973 Investments in Non-Federal Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

3/ Authorization Indicator (RT7 Indicator) 973 is for use by the National Railroad Retirement Investment Trust Fund

4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.

5/ For use with Office of Management and Budget approved Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6)

6/ For use with OMB approval (SSA and HHS related TAFS ONLY).

7/ When USSGL accounts 4123 and 4357 are recorded in a canceling year, they will not crosswalk to the FMS 2108.

SECTION V

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SUPPLEMENT

	P&F			USSGL Account					USS	GL Acc	ount Att	ributes						E.	ACTS II S	upplied /	Attribute	es/1
									Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
ine					Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
No.	Debit	Credit	No	Title	Credit			Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	Туре	Flag	Туре	Ind.
N U.			140.		orean		Турс	Law	TITIC	noi	Oburce	ind.	DA	Agy.	A001.	Tiag	CUOIT	Otatus	турс	i iag	турс	ind.
																			┢────	───	┝──┤	
ORLI	GAII	UN5	BTP	ROGRAM ACTIVITY															L			<u> </u>
																			Ļ	!		
0001 tł	hrough	n 0999	Not su	ipported by USSGL.															L			
																			L			
1000	Total			ons (+)															L			
1000			4801	Undelivered Orders - Obligations, Unpaid		E												U				
1000				Undelivered Orders - Obligations, Unpaid		В												U				
1000			4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е												U			í I	
1000			4802	Undelivered Orders - Obligations, Prepaid/Advanced		В												U				
			1001	Upward Adjustments of Prior-Year Undelivered Orders - Obligations		-																
1000			4881	Unpaid		E												U	1		1	
				Upward Adjustments of Prior-Year Undelivered Orders - Obligations																		
1000			4882	Prepaid/Advanced		E												U	1		1	
1000			4901	Delivered Orders - Obligations, Unpaid		E												U	-			-
1000		-		Delivered Orders - Obligations, Unpaid		B												U	<u> </u>	\vdash	├── ┤	<u> </u>
1000				Delivered Orders - Obligations, Onpaid Delivered Orders - Obligations, Paid		E	<u> </u>											U	<u> </u>	┝───┤	┝──┤	<u> </u>
1000		+				E												U	<u> </u>	├ ─── [/]	┢───┥	
1000				Authority Outlayed Not Yet Disbursed		B	<u> </u>			<u> </u>								U	<u> </u>	───╯	┝──┤	──
1000		<u> </u>	4908	Authority Outlayed Not Yet Disbursed Upward Adjustments of Prior-Year Delivered Orders - Obligations,														0	┢────	───′	⊢ – –	───
1000			4981			E												U	1			
				Unpaid															└──		↓ →	
1000			4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations,		Е												U	1			
			.002	Paid		_												Ũ	L			
																			L			
BUDG	ETAR	Y RES	OURCE	ES AVAILABLE FOR OBLIGATION															L			
2140	Unob	oligated	d balan	ce carried forward, start of year															1		1	
2140			4122	Authority Adjusted for Interest on the Bureau of the Public Debt		В												U				
2140			4122	Securities		Р												0	1		1	
2140			4126	Amounts Appropriated From Specific Invested TAFS - Receivable		В												U				
2140			4127	Amounts Appropriated From Specific Invested TAFS - Payable		В												U	<u> </u>			
2140				Contract Authority To Be Liquidated by Trust Funds		B												U	<u> </u>	├─── ┤	├	
2140				Transfers of Contract Authority		B												U	<u> </u>	┥───┤		
2140				Contract Authority Carried Forward		B												U	<u> </u>		⊢ →	
						B												U	<u> </u>	l	┝───┥	
2140			4149	Borrowing Authority Carried Forward		в												0	┝───	J	\vdash	
2140			4166	Allocations of Realized Authority - To Be Transferred From Invested		В												U	1		1	
				Balances		_													└──		↓ →	<u> </u>
2140				Nonallocation Transfers of Invested Balances - Receivable		В	L		<u> </u>									U	 	───′	└──┤	
2140		I		Nonallocation Transfers of Invested Balances - Payable	I	В									L	ļ		U	┢────	└── ′	$ \longrightarrow $	l
2140				Total Actual Resources - Collected		В												U	L	<u> </u>		
2140				Unfilled Customer Orders Without Advance		В				F/E								U	L			
2140				Unfilled Customer Orders With Advance		В												U			L	
2140				Appropriation Trust Fund Expenditure Transfers - Receivable		В												U				
2140			4251	Reimbursements and Other Income Earned - Receivable		В				F/E								U	1			1
2140				Actual Program Fund Subsidy Receivable		В												U				
2140		1		Interest Receivable From Treasury		В	1											U				1
2140				Receivable From the Liquidating Fund	1	B	<u> </u>					1						Ŭ				1
2140		1		Receivable From the Financing Fund		B												U	<u> </u>			1
2140		1		Other Federal Receivables		B												U	<u> </u>		┌──┤	1
2140		-	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	<u> </u>											U	<u> </u>	┝──┤	⊢ −−−†	<u> </u>
2140		+		Receipts Unavailable for Obligation Upon Collection		B	-								-			U	<u> </u>	├───┤	┢───┤	ł
				Receipts on Appropriations Temporarily Precluded From Obligation															<u> </u>		┢───┦	
2140			4397			В												U				
2140			4398	Offsetting Collections Temporarily Precluded From Obligation		В												U				
140				Undelivered Orders - Obligations, Unpaid		В												U				
140			4802	Undelivered Orders - Obligations, Prepaid/Advanced	1	B	<u> </u>					1						Ŭ				1
		1		Delivered Orders - Obligations, Unpaid		B												U				1
2140				Authority Outlayed Not Yet Disbursed		В												U			1 1	

SUPPLEMENT

	P&F USSGL Account					USSGL Account Attributes													FACTS II Supplied Attributes/1					
									Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin		
Line					Debit/	Regin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct		
No.	Debit	Credit	No	Title	Credit			Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	Type	Flag	Туре	Ind.		
2200				rity (gross)	orcuit	LIIU/2	турс	Law	TITIC	TICI	Cource	ind.	DA	Agy.	A001.	i iag	CHOIT	Otatus	турс	i lag	турс	ind.		
2200	New	Judge		ne is calculated. Equals sum of P&F lines 4000 through 6962. Also eq	uals line	7000																		
2200			1113 11	le is calculated. Equals sum of r &r lines 4000 through 0302. Also eq		7000.																		
2210	Reso	urces	availat	ble from recoveries of prior year obligations																				
	11000			Downward Adjustments of Prior-Year Unpaid Undelivered Orders -																				
2210			4871	Obligations, Recoveries		Е												U						
				Downward Adjustments of Prior-Year Unpaid Delivered Orders -																				
2210			4971	Obligations, Recoveries		Е												U						
2221	Unob	ligate	d balan	ce transferred to other accounts (-) [xx-xxxx]																				
2221		T T		Allocation Transfers of Prior-Year Balances		Е								##	####			U						
2221				Transfers - Prior-Year Balances		E								##	####			Ŭ						
2222	Unob	ligate	d balan	ce transferred from other accounts (+) [xx-xxxx]																				
2222				Allocation Transfers of Prior-Year Balances		Е		1						##	####			U						
2222		Ì		Transfers - Prior-Year Balances		E							İ	##	####			U						
		Ì											İ											
2230	Expir	ed un	obligat	ed balance transfer to unexpired account (+)								l	1											
0000				Balance Transfers - Extension of Availability Other Than		_												U						
2230		1	4191	Reappropriations		Е												0						
2230		1	4199	Transfer of Expired Expenditure Transfers - Receivable		Е												U						
2235	Unex	pired	unoblig	ated balance transfer to expired account (-)																				
2235			4192	Balance Transfers - Unexpired to Expired		Е												U						
2240	Capit	tal tran	sfer to	general fund (-)																				
2240			4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-		Е												U						
2240			4152	Year Balances		E												0						
2260	Portic	on app	lied to	repay debt (-)																				
2260			4147	Actual Repayments of Debt, Prior-Year Balances		Е												U						
2270	Balar	nce bo		g authority withdrawn (-)																				
2270			4144	Borrowing Authority Withdrawn		E												U						
2275	Balar	nce of		ct authority withdrawn (-)																				
2275			4134	Contract Authority Withdrawn		Е												U						
2333	Adjus	stment	for ch	ange in allocation																				
2333			4320	Adjustments for Changes in Prior-Year Allocations of Budgetary		Е												U						
		ļ		Resources		-																		
2341	Adjus	stment		ange in investments of zero coupon bonds (special and non-revo				L					ļ											
2341		<u> </u>	This lir	ne is not required to be supported by the USSGL in fiscal 2007, but wi	ll be req	uired f	or fiscal 2	2008.	ļ															
	<u> </u>	<u> </u>																	L					
2342	Adjus	stment		ange in investments of zero coupon bonds (revolving funds)					ļ															
2342		ļ	This lir	ne is not required to be supported by the USSGL in fiscal 2007, but wi	ll be req	uired f	or fiscal 2	2008.											L					
	L	<u> </u>	ļ																					
2390	Total	budge		esources available for obligation																				
2390		ļ	This lir	ne is calculated. Equals sum of P&F lines 2140 through 2385, when the	ere are	multipl	e entries	on lines 21	40 through	2385.									L					
		I																						
2395	rotal	new c	bligati																					
2395			this lir	ne is calculated. Same as P&F line 1000, with opposite sign.																				
		<u> </u>																						
2397	Defic	iency	Th: "																					
2397			i nis lii	ne is not required to be supported by the USSGL.																				
0000		l'arat -	l hale ::																					
2398	UNOD			ce expiring or withdrawn (-)		-	ļ												N.					
2398		I	4350	Canceled Authority		E	l	1	I									0	X	N				

SUPPLEMENT

	P&F			USSGL Account					USSGL Account Attributes									FACTS II Supplied Attributes/1				
	1								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-	1	Fin
Line					Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
No.	Debit	Credit	No	Title	Credit			Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	Type	Flag	Туре	Ind.
2398				Cancellation of Appropriation From Unavailable Receipts	orean	E	турс	Law	TITIC	nor	Oburce	ma.	DA	Agy.	Acci.	i lag	Clion	U	турс	N	2/7	ma.
2398			4356	Cancellation of Appropriation From Invested Balances		E												U		N	2/7	
2390				Cancellation of Appropriated Amounts Receivable From Invested														-				
2398			4357	Trust or Special Funds		Е												U		Ν	2/7	
		-		Special and Trust Fund Refunds and Recoveries Temporarily																	ł	
2398			4399	Precluded From Obligation		Е												U		Ν		
2398		-	4420	Unapportioned Authority - Pending Rescission		Е												U		Y	ł	
2398			-															-			ł	
				Unapportioned Authority		E												U		Y	ł	
2398				Apportionments		E			A									UU		Y	ł	
2398				Apportionments		E		-	S									-		Y	ł	
2398				Allotments - Realized Resources		E												U		Y	·	
2398				Unobligated Funds Exempt From Apportionment		Е												U		Y	⊢	
2398				Funds Not Available for Commitment/Obligation		Е												U		Y	⊢	
2398				Commitments - Programs Subject to Apportionment		Е												U		Y		
2398			4720	Commitments - Programs Exempt From Apportionment		E												U		Y		
																					L	
2440	Unob	oligate		ce carried forward, end of year																		
2440				Unapportioned Authority - Pending Rescission		Е												U		Ν		
2440			4430	Unapportioned Authority - OMB Deferral		Е												U		Ν		
2440				Unapportioned Authority		Е												U		Ν	,	
2440				Apportionments		Е			Α									U		Ν		
2440		1		Apportionments		E			S									U		N	t	
2440				Allotments - Realized Resources		E			-									Ŭ		N		
2440				Unobligated Funds Exempt From Apportionment		E												Ŭ		N	·	
2440	+ +			Funds Not Available for Commitment/Obligation		E												U		N		
2440				Commitments - Programs Subject to Apportionment		E												U		N	·	
2440				Commitments - Programs Exempt From Apportionment		E												U		N	t	
2440		1	4720	Communents - r regrams Exempt r form Apportionment														0			ł	
MEMO			NTRIES																		·	
				und receipts returned to schedule N (+)																	ł	
2441 2441	Speci	and and		Canceled Authority		- F														NI	0/7	
2441	<u> </u>					E												U/E U/E		N	2/7	
				Cancellation of Appropriation From Unavailable Receipts		E														N	2/7	
2441			4356	Cancellation of Appropriation From Invested Balances		E		-										U/E		Ν	2/7	
2441			4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		Е												U/E		Ν	2/7	
2441			4399	Special and Trust Fund Refunds and Recoveries Temporarily		Е												U		Ν		
2441			4399	Precluded From Obligation		E												0		IN		
2451	Expire	red un	obligate	ed balance carried forward, start of year (special and trust funds))																	
2451			4126	Amounts Appropriated From Specific Invested TAFS - Receivable		В												Е			2/7	
2451		1	4127	Amounts Appropriated From Specific Invested TAFS - Payable		В												Е			2/7	
2451				Contract Authority To Be Liquidated by Trust Funds		B												E			2/7	
2451				Transfers of Contract Authority		B												E			2/7	
2451				Contract Authority Carried Forward		B												F			2/7	
						B						-			\vdash			E			2/7	
2451	┢──┤		4149	Borrowing Authority Carried Forward																	2/1	
2451				Allocations of Realized Authority - To Be Transferred From Invested Balances		В												E			2/7	
2451				Nonallocation Transfers of Invested Balances - Receivable		В												E			2/7	
2451				Nonallocation Transfers of Invested Balances - Payable		В												E			2/7	
2451			4201	Total Actual Resources - Collected		В												E			2/7	
2451			4221	Unfilled Customer Orders Without Advance		В				F/E								E			2/7	
2451		1		Unfilled Customer Orders With Advance		В												E			2/7	
2451		1		Appropriation Trust Fund Expenditure Transfers - Receivable		B												E			2/7	
2451		1		Reimbursements and Other Income Earned - Receivable		B				F/E								E			2/7	
2451		1	-	Actual Program Fund Subsidy Receivable		B				.,_				-				E			2/7	
2451		1		Interest Receivable From Treasury		B									\vdash			E			2/7	
2451		1		Receivable From the Liquidating Fund		B									\vdash			E			2/7	
2451				Receivable From the Financing Fund		B						-			\vdash						2/7	
∠4JI		1	+∠00	INCOCIVADIC FIUTI LITE FILIATIONY FULLU		Ď	1			L		L					I				2/1	

SUPPLEMENT

	P&F			USSGL Account					USS	GL Acc	ount Attr	ributes						E.	ACTS II S	upplied A	Attribute	s/1
									Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
Line					Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
No.	Debit	Credit	No	Title	Credit			Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	Type	Flag	Туре	Ind.
2451				Other Federal Receivables	oroun	B	Type	Law	11110	1101	Course	into.	Birt	, igy.	71001.	1 lug	01011	E	Type	riug	2/7	ma.
2451				Undelivered Orders - Obligations, Unpaid		B												E			2/7	
2451				Undelivered Orders - Obligations, Oripaid Undelivered Orders - Obligations, Prepaid/Advanced		B												E			2/7	
2451				Delivered Orders - Obligations, Unpaid		B												E			2/7	
2451			4901	Delivered Orders - Obligations, Unpaid		В												E			2/1	
0.450																						
	Expire			ed balance carried forward, end of year (special and trust funds)		_												_			0/7	
2452			4650	Allotments - Expired Authority		E												E			2/7	
				TY (GROSS), DETAIL																		
4000	Appro	opriati																				
4000			4111	Debt Liquidation Appropriations		E	Р					D						U			1/3/4	
4000			4112	Liquidation of Deficiency - Appropriations		E						D						U			1/3/4	
4000			4115	Loan Subsidy Appropriation		E	Р					D						U			1/3/4	
4000				Loan Administrative Expense Appropriation		Е	Р					D						U			1/3/4	
4000				Reestimated Loan Subsidy Appropriation		E						D						U		1	1/3/4	
4000				Other Appropriations Realized		E	Р					D				Х		U				
4000				Appropriation To Liquidate Contract Authority		E	<u> </u>					D	⊢ −			~		U			1/3/4	
4000				Adjustments to Indefinite No-Year Authority		E						D						U		-	1/3/4	
1000			-1331	Augustitionis to indefinite No-Teal Authonity														0			1/3/4	
4020	A			a cial formal)																		
	Appro			ecial fund)		-	_														-	
4020				Appropriated Trust or Special Fund Receipts		E	Р					D						U		<u> </u>	2	
4020				Amounts Appropriated From Specific Invested TAFS Reclassified -		Е	Р					D						U			1	
				Receivable - Temporary Reduction/Cancellation								-						<u> </u>				
4020			4124	Amounts Appropriated From Specific Invested TAFS Reclassified -		Е						D						U			2	
+020			4124	Payable - Temporary Reduction/Cancellation														0			2	
4000			4400	Amounts Appropriated From Specific Invested TAFS - Transfers-In		-	-					(
4020			4128			E	Р					D						U			1	
				Amounts Appropriated From Specific Invested TAFS - Transfers-Out		_						_										
4020			4129			E						D						U			2	
4020			1138	Appropriation To Liquidate Contract Authority		E						D						U			2	
4020				Temporary Reduction/Cancellation Returned by Appropriation		E	Р					D						U			2	
							P					D						U				
4020				Temporary Reduction/Cancellation Returned by Appropriation		В	Р					I									2	
4020				Receipts Unavailable for Obligation Upon Collection		Е						D						U			2	
4020			4394	Receipts Unavailable for Obligation Upon Collection		В						D						U			2	
4026	Appro	opriati	on (trus	st fund)																		
4026			4114	Appropriated Trust or Special Fund Receipts		E	Р					D						U			7/8	
4000			1100	Amounts Appropriated From Specific Invested TAFS Reclassified -		-	Р					(7/0	
4026			4123	Receivable - Temporary Reduction/Cancellation		E	Р					D						U			7/8	
				Amounts Appropriated From Specific Invested TAFS Reclassified -																		
4026			4124	Payable - Temporary Reduction/Cancellation		E						D						U			7/8	
				Amounts Appropriated From Specific Invested TAFS - Receivable																		
4026			4126	Anound Appropriated From Openic Invested TAPS - Receivable		E						D						U			7/8	
				Amounts Amounts interference On a 100 hand to 17450 Day 101																		
4026			4126	Amounts Appropriated From Specific Invested TAFS - Receivable		в						D						U			7/8	
			-															-				
4026				Amounts Appropriated From Specific Invested TAFS - Payable		Е						D						U			7/8	
4026			4127	Amounts Appropriated From Specific Invested TAFS - Payable		В						D						U			7/8	
4026			4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		Е	Р					D						U			7/8	
4UZ0			4128			-						U						0			//8	
4000			4400	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		_						-									7/0	
4026			4129			Е						D						U			7/8	
4026			4138	Appropriation To Liquidate Contract Authority		E						D						U			7/8	
4026				Temporary Reduction/Cancellation Returned by Appropriation	-	E	Р					D						U			7/8	
	<u> </u>												┝──┤					-		<u> </u>		
4026				Temporary Reduction/Cancellation Returned by Appropriation		В	Р					D						U			7/8	
4026				Receipts Unavailable for Obligation Upon Collection		E						D						U		ļ	7/8	
4026			4394	Receipts Unavailable for Obligation Upon Collection		В						D						U			7/8	
			on avai	ilable from subsequent year		1																
4028	Appro	opriati	Ull avai	hable from subsequent year																		

SUPPLEMENT

	P&F			USSGL Account	[USS	GL Acc	ount Attr	ibutes						E.	ACTS II S	upplied A	Attribute	s/1
									Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
Line					Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
	Debit	Credit	No	Title	Credit			Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	Type	Flag	Туре	Ind.
110.			110.	1110	oroun	2110/2	Type	Law	11110	1101	Course	ina.	0/1	ngy.	71001.	i lug	011011	Olalao	Type	i lug	туро	ind.
4029	Appro	opriati	ion avai	ilable in prior year (-)									<u> </u>									
4029	Appit			Other Appropriations Realized		Е	Р					D				Р		U				
4023			4113		-	_ L						D				r		0				
4035	Appro	oprioti	on norr	manently reduced (-)	-																	
4035	Appro	opriati		Permanent Reduction - New Budget Authority		Е	Р			-		D						U				
4035			4392	Permanent Reduction - New Budget Authonity			Р			-		D						0				
4036	llnoh	ligato	d balan	ce permanently reduced (-)																		
4030	dono	ligate					D/D/D/D															
4036			4393	Permanent Reduction - Prior-Year Balances		E	B/D/P/R					D						U				
							/S															
4007																						
4037	Appro	opriat		porarily reduced (-)		-						6										
4037			4382	Temporary Reduction - New Budget Authority		E	Р					D						U				
4037			4387	Temporary Reduction of Appropriation From Unavailable Receipts,		Е	Р					D						U				
				New Budget Authority														-				
							ļ															
	Unob	ligate		ce temporarily reduced (-)																		
4038				Temporary Reduction - Prior-Year Balances		E	Р					D						U				
4038				Temporary Reduction of Appropriation From Unavailable Receipts,		Е	Р					D						U				
				Prior-Year Balances		-	· ·					-										
4045	Portic	on pre		from obligation (-)		ļ																
4045			4397	Receipts and Appropriations Temporarily Precluded From Obligation		Е	Р					D						U				
4043			4337			L	r					D						0				
4045			4397	Receipts and Appropriations Temporarily Precluded From Obligation		в	Р					D						U				
4043			4337			Ъ	ſ					U						0				
4047	Portic	on app	blied to	repay debt (-)																		
4047			4146	Actual Repayments of Debt, Current-Year Authority		E	Р					D						U				
4048	Portic	on app	olied to	liquidate deficiencies (-)																		
4048			4112	Liquidation of Deficiency - Appropriations		E						D						U				
4049	Portic	on app	olied to	liquidate contract authority (-)																		
4049			4135	Contract Authority Liquidated		E	Р					D						U				
4049			4136	Contract Authority To Be Liquidated by Trust Funds		E						D						U				
4049			4136	Contract Authority To Be Liquidated by Trust Funds		В						D						U				
4050	Portic	on of a	appropr	iation to liquidate contract authority withdrawn (-)																		
4050				Appropriation To Liquidate Contract Authority Withdrawn		E												U				
				· · · · ·									1	İ								
4053	Portic	on sub	ostitute	d for borrowing authority (-)			1						İ 👘	1								
4053				Substitution of Borrowing Authority		Е	Р					D	İ 👘	1				U				
													1	İ								
4100	Trans	ferred	to oth	er accounts (-) [xx-xxxx]			1						İ 👘	1								
				Allocations of Realized Authority - To Be Transferred From Invested										l								
4100			4166	Balances		Е						D		##	####			U				
				Allocations of Realized Authority - To Be Transferred From Invested								_	<u> </u>									
4100			4166	Balances		В						D		##	####			U				
				Allocations of Realized Authority - Transferred From Invested								_	ł									
4100			4167	Balances		Е						D		##	####			U				
				Allocations of Realized Authority Reclassified - Authority To Be																		
4100				Transferred From Invested Balances - Temporary Reduction		E						D		##	####			U				
4100				Transfers - Current-Year Authority		E	Р					D		##	####			U				
4100				Nonallocation Transfers of Invested Balances - Payable		E						D		##	####			U				
4100				Nonallocation Transfers of Invested Balances - Payable Nonallocation Transfers of Invested Balances - Payable		B						D		##	####			U				
												D		##	#### ####			U U				
4100			41/3	Nonallocation Transfers of Invested Balances - Transferred		E								##	####							
4100			4175	Allocation Transfers of Current-Year Authority for Noninvested		Е	Р					D		##	####			U				
		L		Accounts			I		1					I			I			I		

SUPPLEMENT

[P&F			USSGL Account					USS	GL Acc	ount Attr	ributes						E	ACTS II S	upplied A	Attribute	s/1
									Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
Line	l	1			Debit/	Beain	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
	Debit	Credit	No.	Title	Credit			Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	Туре	Flag	Туре	Ind.
	l l				oroun	2.100 2	. , po	2411			000.00	mai	271	, .g).	71001	····g	01.011	elalae	.)po	. iug	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
4200	Tran	sferred	from o	other accounts (+) [xx-xxxx]																		
1000				Allocations of Realized Authority - To Be Transferred From Invested		-						-										
4200	1		4166	Balances		Е						D		##	####			U				
1000			4400	Allocations of Realized Authority - To Be Transferred From Invested		В						-										
4200	1		4166	Balances		в						D		##	####			U				
4200			4167	Allocations of Realized Authority - Transferred From Invested		Е						D		##	####			U				
4200			4107	Balances		•						D		##	#####			0				
4200	1		4168	Allocations of Realized Authority Reclassified - Authority To Be		Е						D		##	####			U				
				Transferred From Invested Balances - Temporary Reduction																		
4200				Transfers - Current-Year Authority		E	Р					D		##	####			U				
4200				Nonallocation Transfers of Invested Balances - Receivable		E						D		##	####			U				
4200	<u> </u>			Nonallocation Transfers of Invested Balances - Receivable		В						D		##	####			U				
4200	┢───		4173	Nonallocation Transfers of Invested Balances - Transferred		E						D	L	##	####			U			└─── ┤	
4200	l	1	4175	Allocation Transfers of Current-Year Authority for Noninvested		Е	Р					D		##	####			U				
	 	<u> </u>		Accounts			ļ														⊢	
4300	A	l oprio:	on //a*	al discretionary)									<u> </u>								┝──┤	
4300	Appro	opriati		ne is calculated. Equals sum of P&F lines 4000 through 4200.																	┝──┤	
-300	<u> </u>		1113 11	ie is calculated. Equals sum of r &r lines 4000 through 4200.									<u> </u>								┢───┤	
4700	Borre	owing	authori	ity														-				
4700		l		Current-Year Borrowing Authority Realized		E						D						U				
4700				Decreases to Indefinite Borrowing Authority		E						D						U				
						-						-										
4735	Borre	owing	authori	ity permanently reduced (-)																		
4735		l č		Permanent Reduction - New Budget Authority		E	В					D						U				
				* '																		
4790	Borro	owing	authori	ity (total)																		
4790			This lir	ne is calculated. Equals sum of P&F lines 4700 through 4735.																		
4900	Cont	ract au	thority																			
4900				Current-Year Contract Authority Realized		E						D						U				
4900	<u> </u>		4133	Decreases to Indefinite Contract Authority		E						D						U			$ \longrightarrow $	
	Conti	ract al		/ permanently reduced (-)		F	С					D						U			┢──┤	
4935	<u> </u>		4392	Permanent Reduction - New Budget Authority		E	C					D						0			\vdash	
4936	Unak	lingto	d halan	ce permanently reduced (-)																	\vdash	
4936		niyate		Permanent Reduction - Prior-Year Balances		Е	С					D						U			\vdash	
4330	<u> </u>		4333	remanent Reduction - r nor-rear balances			U					D						0			\vdash	
4945	Porti	on pre	cluded	from obligation (limitation on obligations) (-)									1								┌──┤	
	<u> </u>			Receipts and Appropriations Temporarily Precluded From Obligation		_	-					_	<u> </u>								┌──┤	
4945	l	1	4397	,		Е	С					D						U			1	
10.15		1	4007	Receipts and Appropriations Temporarily Precluded From Obligation		-	<u> </u>					-	l I									
4945	l	1	4397			В	С					D						U			1	
4990	Cont	ract au	thority																			
4990			This lir	ne is calculated. Equals sum of P&F lines 4900 through 4945.																		
	Reap	propri																			\square	
5000	 		4150	Reappropriations		E						D	L					U				
	<u> </u>	I	l												ļ					ļ	$ \longrightarrow $	
5035	Reap			ermanently reduced (-)								<u> </u>			ļ					ļ	$ \longrightarrow $	
5035	 	ļ	4392	Permanent Reduction - New Budget Authority		E	R					D						U			$ \longrightarrow $	
5000	<u> </u>	I											<u> </u>								<u> </u>	
	кеар	propri	ations																		┢───┤	
5300	 	<u> </u>	i nis lir	ne is calculated. Equals sum of P&F lines 5000 through 5035.																	┝──┤	
5500	Advie			ation																	┝──┤	
5500	Auva	ince ap	propria	alion						1	L	I	l	I	I	I	I			I		

SECTION V

	P&F			USSGL Account	1				USS	GL Acc	ount Att	ributes						E.	ACTS II S	upplied /	Attribute	s/1
									Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
Line					Debit/	Beain	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
No.	Debit	Credit	No.	Title	Credit			Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	Туре	Flag	Туре	Ind.
5500				Debt Liquidation Appropriations	oroun	E	D	2011			000.00	D	271	, .g).	/ 1001.	g	01.011	U	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	. iag	1/3/4	1
5500				Loan Subsidy Appropriation		E	D					D						Ū	í		1/3/4	i
5500				Loan Administrative Expense Appropriation		E	D					D						U	í		1/3/4	
5500				Other Appropriations Realized		E	D					D						Ū	í			i
5500				Temporary Reduction/Cancellation Returned by Appropriation		E	D					D						U			1	i
5500				Temporary Reduction/Cancellation Returned by Appropriation		В	D					D						U			1	i
																			1			
5520	Adva	nce ap	propria	ation (special fund)																		i
5520				Appropriated Trust or Special Fund Receipts		Е	D					D						U	1		2	
5520				Temporary Reduction/Cancellation Returned by Appropriation		E	D					D						U	í		2	
5520			4384	Temporary Reduction/Cancellation Returned by Appropriation		В	D					D						U	í		2	
																			í l	1		i
5526	Adva	nce ap	propria	ation (trust fund)															í l	1		i
5526			4114	Appropriated Trust or Special Fund Receipts		Е	D					D						U	1		7/8	1
5526				Temporary Reduction/Cancellation Returned by Appropriation		E	D					D						U			7/8	·
5526			4384	Temporary Reduction/Cancellation Returned by Appropriation		В	D					D				ſ		U			7/8	
																						·
5535	Adva	nce ap		ation permanently reduced (-)																		
5535			4392	Permanent Reduction - New Budget Authority		Е	D					D						U				
5537	Adva	nce ap		ation temporarily reduced (-)															1			i
5537			4382	Temporary Reduction - New Budget Authority		Е	D					D						U	1			i
5537			4387	Temporary Reduction of Appropriation From Unavailable Receipts,		Е	D					D						U	1			i
5557			4307	New Budget Authority		-	D					D						0				ļ
																			1			i
5590	Adva	nce ap		ation (total)															ļ'			
5590			This lin	e is calculated. Equals sum of P&F lines 5500 through 5537.															L			,
																			L			,
				ROM OFFSETTING COLLECTIONS															ļ	!	\square	·
	Offse	etting c		ons (cash)															ļ'	!	\square	·
5800				Liquidation of Deficiency - Offsetting Collections		E						D						U	'		\square	
5800				Unfilled Customer Orders With Advance		E						D						U	ļ'	!	\square	
5800				Unfilled Customer Orders With Advance		В						D						U	'	ļ!	\square	
5800				Reimbursements and Other Income Earned - Collected		E						D						U	'	ļ!		
5800				Appropriation Trust Fund Expenditure Transfers - Collected		E						D						U	'	ļ!		
5800				Actual Collections of "governmental-type" Fees		E						D						U	'	ļ/		
5800				Actual Collections of Business-Type Fees		E						D						U	'	ļ/		
5800				Actual Collections of Loan Principal		E						D						U U	'	┝───┘	\vdash	
5800 5800				Actual Collections of Loan Interest		E						D						U	'	ļ/	───	
				Actual Collections of Rent		E						D						U	'	ļ/	───	
5800				Actual Collections From Sale of Foreclosed Property Other Actual Business-Type Collections From Non-Federal Sources							<u> </u>		<u> </u>						'	┝───┘	├── ┤	
5800			4266	outer Actual Dusitiess i ype Collections From Non-Federal Sources		Е						D						U	ł	'		1
				Other Actual "governmental-type" Collections From Non-Federal															·'	├ ─── [/]	├	
5800			4267	Sources		Е					1	D						U	ł			1
5800			4271	Sources Actual Program Fund Subsidy Collected		E						D	<u> </u>					U	·'	├ ─── [/]	┢──┤	
5800 5800				Interest Collected From Treasury		E						D	<u> </u>					U	·'	├ ─── [/]	┢──┤	
5800 5800				Actual Collections From Liquidating Fund		E					-	D	<u> </u>					U	′	├───┤	├──┤	
5800				Actual Collections From Englideding Fund		E					<u> </u>	D	<u> </u>					U	[]	───┘	┢───┤	
5800				Other Actual Collections - Federal		E						D						U	'	├── ┘	┼──┤	
				Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered								_						-	'	├── ┘	┼──┤	
5800			4872	Orders - Obligations, Refunds Collected		Е					1	D						U	ł			1
			-	Downward Adjustments of Prior-Year Paid Delivered Orders -									<u> </u>						′		\vdash	
5800			4972	Obligations, Refunds Collected		Е					1	D						U	ł			1
											<u> </u>		<u> </u>						[]	┝───┤	┝───┤	
5810	Chan	ne in 1	incolle	cted customer payments from Federal sources (unexpired)							<u> </u>		<u> </u>						[]	┝───┤	┝───┤	
5810	Unan	genit		Unfilled Customer Orders Without Advance		Е				F/E		D						U		┝───┦	\vdash	
5810				Unfilled Customer Orders Without Advance		B				F/E		D						U	·'	┝───┤	┼──┤	
5810				Appropriation Trust Fund Expenditure Transfers - Receivable		E				1/2		D						U	·'	┝───┤	┼──┤	
3010		I	1220	appropriation must and Experiature manalete - Neocivable				I	1			5		1						ــــــا	<u>ــــــــــــــــــــــــــــــــــــ</u>	

SUPPLEMENT

	P&F			USSGL Account					USS	GL Acc	ount Attr	ibutes						F/	ACTS II S	upplied A	Attribute	es/1
									Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
ine					Debit/	Beain	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
No.	Debit	Credit	No.	Title	Credit			Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag		Status	Туре	Flag	Туре	Ind.
5810				Appropriation Trust Fund Expenditure Transfers - Receivable		В						D						U			.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
5810				Reimbursements and Other Income Earned - Receivable		E				F/E		D						U				
5810				Reimbursements and Other Income Earned - Receivable		B				F/E		D						U		├ ──┤		
5810			-	Actual Program Fund Subsidy Receivable		E				172		D						U			\vdash	
5810				Actual Program Fund Subsidy Receivable		B						D						U			┢───┤	
5810																		U		───┦	├ ──┤	
				Interest Receivable From Treasury		E						D								───┤	┢───┤	
5810				Interest Receivable From Treasury		В						D						U		ļ	└──┤	
5810				Receivable From the Liquidating Fund		E						D						U			$ \longrightarrow $	
5810				Receivable From the Liquidating Fund		В						D						U				
5810				Receivable From the Financing Fund		E						D						U				
5810				Receivable From the Financing Fund		В						D						U				
5810			4287	Other Federal Receivables		Е						D						U			1	
5810			4287	Other Federal Receivables		В						D						U				
5826	Offset	ttina c	ollecti	ons (previously unavailable)																		
				Amounts Appropriated From Specific Invested TAFS Reclassified -			_					_				İ						
5826			4123	Receivable - Temporary Reduction/Cancellation		Е	S					D						U			1	
				Authority Made Available From Offsetting Collection Balances		_														⊢		
5826			4158	Previously Precluded From Obligation		Е						D						U			1	
0.00			4384			Е	6					D						U		┝───┦	┝───┤	
826				Temporary Reduction/Cancellation Returned by Appropriation		B	S S					D						U		└─── │	┝───┤	
826			4384	Temporary Reduction/Cancellation Returned by Appropriation		В	3					D						U		↓	┢───┤	
																					$ \longrightarrow $	
5827	Capita	al tran	sfer to	general fund (-)																		
5827			4151	Actual Capital Transfers to the General Fund of the Treasury,		Е						D						U			1	
021			4131	Current-Year Authority		L						D						0				
5833	Portic	on app	lied to	liquidate deficiencies (-)																		
5833			4212	Liquidation of Deficiency - Offsetting Collections		Е						D						U				
5835	Offset	ttina c	ollection	ons permanently reduced (-)																		
5835	0			Permanent Reduction - New Budget Authority		Е	S					D						U			├─── ┤	
0000			1002				0					0						0			├─── ┤	
5837	Offeot	tting c	ollecti	ons temporarily reduced (-)																		
5837	onse					Е	S					D						U		┢───┦	⊢	
0031			4302	Temporary Reduction - New Budget Authority		E	3					D						0		───┦	├ ──┤	
																				↓	┢───┤	
5838	Unob			ce temporarily reduced (-)								_								ļ	└──┤	
5838			4383	Temporary Reduction - Prior-Year Balances		E	S					D						U		\square	\vdash	
5845	Portic	on pre		from obligation (limitation on obligations) (-)																		
5845				Offsetting Collections Temporarily Precluded From Obligation		Е						D						U				
5845			4398	Offsetting Collections Temporarily Precluded From Obligation		В						D						U				
																Γ						
847	Portic	on app	lied to	repay debt (-)																		
5847			4146	Actual Repayments of Debt, Current-Year Authority		Е	S					D				I		U				
							-					_										
5849	Portic	on ann	lied to	liquidate contract authority (-)																	<u> </u> †	
5849				Contract Authority Liquidated		Е	S					D						U			<u> </u>	
048			+130			- C	3					J						0		┢───┦	┢───┤	
052	Dort:			d for borrowing authority (-)																└─── │	┝───┤	
5853	Portic	n sub				-	<u> </u>					2								┝───┤	┢───┤	
853			4140	Substitution of Borrowing Authority		E	S					D						U			\vdash	
																ļ					$ \longrightarrow $	
861	Trans	ferred		er accounts (-) [xx-xxxx]																		
			4170	Transfers - Current-Year Authority		Е	S					D		##	####			U				
6861				Allocation Transfers of Current-Year Authority for Noninvested		Е	S					D		<i>щш</i>	<u>нн</u> пп			U			1 - 1	
										1		1)		##	####	1	1	U				
5861 5861			4175	Accounts			0					-						-		ļ i		
			4175			E	0											-			 	
	Trans					E	0															

SUPPLEMENT

-	P&F		ſ	USSGL Account					USS	GL Acc	ount Atti	ributes						E/	ACTS II S	upplied A	Attribute	s/1
	T				· · ·		1		Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
Line					Debit/	Rogin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
No.	Debit	Credit	No	Title	Credit				Time		Source		BA									Ind.
INO.	Debit	Credit	INO.		Credit	Enu/2	Туре	Law	Time	ner	Source	Ind.	DA	Agy.	Acct.	Flag	ction	Status	Туре	Flag	Туре	ma.
5862			4175	Allocation Transfers of Current-Year Authority for Noninvested		Е	s					D		##	####			U				
				Accounts																	\vdash	
5890	Creater	, din n a		. for m offerting collections (total)																	\vdash	
	Spen	nding a		y from offsetting collections (total)																	\vdash	
5890			I his lir	ne is calculated. Equals sum of P&F lines 5800 through 5862																	\vdash	
	-																					
6000	Appr	ropriati				_	_															
6000				Debt Liquidation Appropriations		E	Р					М						U			1/3/4	
6000				Liquidation of Deficiency - Appropriations		E						М						U			1/3/4	
6000	_			Loan Subsidy Appropriation		E	Р					М						U			1/3/4	
6000				Loan Administrative Expense Appropriation		E	Р					М						U			1/3/4	
6000				Reestimated Loan Subsidy Appropriation		E						М						U			1/3/4	
6000			4119	Other Appropriations Realized		Е	Р					М						U				
6000			4122	Authority Adjusted for Interest on the Bureau of the Public Debt	'	Е												U			1	
6000			4122	Securities														0				
6000			4122	Authority Adjusted for Interest on the Bureau of the Public Debt		В												U			4	
0000	1		4122	Securities	1 '	В												0			I	
6000	1		4125	Loan Modification Adjustment Transfer Appropriation		Е						М						U			1/3/4	
	1	1		Amounts Appropriated From Specific Invested TAFS - Transfers-Out			l						1									
6000	1		4129		1 '	Е	1					М						U			1	
6000	-		4138	Appropriation To Liquidate Contract Authority		Е						М						U			1/3/4	
6000				Adjustments to Indefinite No-Year Authority		E						M						U			1/3/4	
0000	<u> </u>		1001																		170/4	
6020	Annr	onriati	on (sn	ecial fund)																	+ +	
6020	<u>Abbi</u>	opriad		Appropriated Trust or Special Fund Receipts		Е	Р					М						U			2	
6020 6020	<u> </u>			Appropriated Trust of Special Fund Receipts		E	r -					M						U			2	
6020				Temporary Reduction/Cancellation Returned by Appropriation		E	Р					M						U			2	
6020 6020				Temporary Reduction/Cancellation Returned by Appropriation		B	P P					M						U U			2	
		_					Р											-				
6020		_		Receipts Unavailable for Obligation Upon Collection		E						M						U			2	
6020			4394	Receipts Unavailable for Obligation Upon Collection		В						М						U			2	
																					\vdash	
6026	Appr	ropriati		st fund)		_															7/0	
6026			4114	Appropriated Trust or Special Fund Receipts		E	Р					М						U			7/8	
6026			4123	Amounts Appropriated From Specific Invested TAFS Reclassified -		Е	Р					М						U			7/8	
			-	Receivable - Temporary Reduction/Cancellation																		
6026			4124	Amounts Appropriated From Specific Invested TAFS Reclassified -	'	Е						м						U			7/8	
				Payable - Temporary Reduction/Cancellation																		
6026			4126	Amounts Appropriated From Specific Invested TAFS - Receivable		Е						м						U			7/8	
0020			4120			-						101						0			170	
6026			4126	Amounts Appropriated From Specific Invested TAFS - Receivable		в						М						U			7/8	
0020												IVI						0			110	
6026			4127	Amounts Appropriated From Specific Invested TAFS - Payable		E						М						U			7/8	
6026			4127	Amounts Appropriated From Specific Invested TAFS - Payable		В						М						U			7/8	
0000			4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		Е	Р											U			7/0	
6026			4128			E	Р					М						U			7/8	
0000	I		44.00	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		-							Γ								7/0	
6026	1		4129		1 '	Е	1					М						U			7/8	
6026	1	1	4138	Appropriation To Liquidate Contract Authority		Е						М	İ 👘					U			7/8	-
6026	1			Temporary Reduction/Cancellation Returned by Appropriation		E	Р					M	1					U			7/8	
6026	1			Temporary Reduction/Cancellation Returned by Appropriation	l	B	P					M	<u> </u>					U			7/8	
6026	1	1		Receipts Unavailable for Obligation Upon Collection	l /	E	<u> </u>			1 1		M	t					U			7/8	
6026	t	1	4394	Receipts Unavailable for Obligation Upon Collection		B	1					M	1			-		U			7/8	
5020	t		1004									171	<u> </u>					0			110	
6028	Appr	oprieti	on (pro	eviously unavailable)									ł – –								├── ┤	
0020	Appr	opriati		Authority Made Available From Receipt or Appropriation Balances	┟───┘		l			╞──┤			<u> </u>								├	
6028	1		4157		I '	Е						М						U				
I	╂───	+		Previously Precluded From Obligation	I'																┝──┤	
0005	A				┟───┘																\vdash	
6035	Appr			manently reduced (-)	┣───┘	_	<u> </u>			⊢		<u> </u>	<u> </u>			L		<u> </u>			\vdash	
6035		1	4392	Permanent Reduction - New Budget Authority	L'	Е	Р					M						U			1	

SECTION V

	P&F			USSGL Account					USS	GL Acc	ount Atti	ributes						F.	ACTS II S	upplied A	Attribute	s/1
									Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
Line					Debit/			Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance		TAFS	ability	ation	Fund	Acct
No.	Debit	Credit	No.	Title	Credit	End/2	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	Туре	Flag	Туре	Ind.
6036	Unob	ligate	d halan	ce permanently reduced (-)																		
	01105	ngale		Permanent Reduction - Prior-Year Balances		_	B/D/P/R															
6036			4393			E	/S					М						U				
6037	Appro	opriati	on tem	porarily reduced (-)																		
6037			4382	Temporary Reduction - New Budget Authority		E	Р					М						U				
6037			4387	Temporary Reduction of Appropriation From Unavailable Receipts,		Е	Р					М						U				
0001			-507	New Budget Authority		-	'					101						0				
6038	Unob			ce temporarily reduced (-)																		
6038			4383	Temporary Reduction - Prior-Year Balances		E	Р					М						U				
6038			4388	Temporary Reduction of Appropriation From Unavailable Receipts,		Е	Р					м						U				
				Prior-Year Balances														-				
6045	Portic	on pre	cluded	from obligation (-)	 		<u> </u>			<u> </u>											<u> </u>	
6045			4397	Receipts and Appropriations Temporarily Precluded From Obligation	1	Е	Р					м						U				
	 		<u> </u>	Descripte and Approximiting Terror (1) Description (2) Terror (2)	I		l				ļ					<u> </u>						
6045			4397	Receipts and Appropriations Temporarily Precluded From Obligation	1	В	Р					м						U				
-	 		<u> </u>				l				ļ					<u> </u>						
047	D t'																					
6047	Portio	on app		repay debt (-)		-	Р															
6047			4146	Actual Repayments of Debt, Current-Year Authority		Е	Р					М						U				
	D t'			Products to Colored as ()																		
6048	Portio	on app		liquidate deficiencies (-)		_												U				
6048	-		4112	Liquidation of Deficiency - Appropriations		E						М						U				
	Denti		liad to	linuidata contract cuth critu ()																		
6049 6049	Portic	on app		liquidate contract authority (-)		-	P											U				
	-			Contract Authority Liquidated		E	Р					M						U				
6049 6049	-			Contract Authority To Be Liquidated by Trust Funds		B						M						U				
5049	-		4136	Contract Authority To Be Liquidated by Trust Funds		в	-					IVI				-	-	U				
6053	Porti	on cub	ctituto	d for borrowing authority (-)												-	-					
6053	FOIL			Substitution of Borrowing Authority		Е	Р					М						U				
0000	-		4140				F					IVI						0				
6100	Trans	forroc	to oth	er accounts (-) [xx-xxxx]																		
	Trans	sieniec		Allocations of Realized Authority - To Be Transferred From Invested																		
5100			4166	Balances		Е						М		##	####			U				
				Allocations of Realized Authority - To Be Transferred From Invested			1															
6100			4166	Balances		В						М		##	####			U				
	1			Allocations of Realized Authority - Transferred From Invested		_		-	-		-											
5100			4167	Balances		Е						М		##	####			U				
				Allocations of Realized Authority Reclassified - Authority To Be		_																
6100			4168	Transferred From Invested Balances - Temporary Reduction		E						М		##	####			U				
6100			4170	Transfers - Current-Year Authority		Е	Р					М		##	####			U				
6100	1			Nonallocation Transfers of Invested Balances - Payable		E						M		##	####			U				
6100	1			Nonallocation Transfers of Invested Balances - Payable	1	B	1					M		##	####			U				
5100	1			Nonallocation Transfers of Invested Balances - Transferred	1	E						M		##	####	l		U				
	1			Allocation Transfers of Current-Year Authority for Noninvested	1		_															
6100			4175	Accounts		E	Р					М		##	####			U				
	1				1							1			1	l						
6200	Trans	sferred	from o	other accounts (+) [xx-xxxx]	1		1															
				Allocations of Realized Authority - To Be Transferred From Invested		_	1									1				İ		
5200			4166	Balances		Е						М		##	####			U				
			4465	Allocations of Realized Authority - To Be Transferred From Invested		-										İ						
6200			4166	Balances		В						М		##	####			U				
6200			4467	Allocations of Realized Authority - Transferred From Invested		_										İ						
			4167	Balances		E				1 1		M		##	####	1	1	U		I	1	

SUPPLEMENT

	P&F			USSGL Account	1				USS	GL Acc	ount Attr	ributes						F	ACTS II S	upplied 4	Attribute	s/1
ľ		1							Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-		l í	Avail-	Expir-		Fin
Line					Debit/	Regin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
	Debit	Credit	No	Title	Credit			Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag		Status	Туре	Flag	Туре	Ind.
				Allocations of Realized Authority Reclassified - Authority To Be	orcuit		турс	Law	TITIC	ner	Oburce		DA			i lag	Clion		турс	i lag	турс	ma.
6200			4168	Transferred From Invested Balances - Temporary Reduction		Е						М		##	####			U			1	
6200			4170	Transfers - Current-Year Authority		E	Р					М		##	####			U				
6200				Nonallocation Transfers of Invested Balances - Receivable		E						M		##	####			U				
6200				Nonallocation Transfers of Invested Balances - Receivable		B						M		##	####			U				
6200			4173	Nonallocation Transfers of Invested Balances - Transferred		E						M		##	####			U				
				Allocation Transfers of Current-Year Authority for Noninvested														-				
6200			4175	Accounts		Е	Р					М		##	####			U				
6250	۵nnr	onriati	on (tot																			
6250	Appit	I		ne is calculated. Equals sum of P&F lines 6000 through 6200.																	r	
0230			1115 11	le is calculated. Equals suit of F&F liftes 6000 through 6200.																	r	
6300	Doon	propri	ation																		├─── ┤	
6300	кеар	propri		Reappropriations	-	Е						М						U			⊢	
6300			4150	Reappropriations								IVI						0				
6225	Poor	nren-'	otica -	ermanently reduced ()																	┌───┤	
6335	кеар	propri		Dermanently reduced (-)	-		Р			<u> </u>		м						U			┌───┤	
6335			4392	Permanent Reduction - New Budget Authority	-	E	R			<u> </u>		IVI						0			┌───┤	
6300	Deers		ation (-																┢────┤	
	кеар	propri	ation (ļ							ļ							,↓	
6390			i nis lir	ne is calculated. Equals sum of P&F lines 6300 through 6335.			ļ							ļ							,↓	
																					└───┤	
	Adva	nce ap	propri			_	_															
6500				Debt Liquidation Appropriations		E	D					М						U			1/3/4	
6500				Loan Subsidy Appropriation	_	E	D					М						U			1/3/4	
6500				Loan Administrative Expense Appropriation		E	D					М						U			1/3/4	
6500			4119	Other Appropriations Realized		E	D					М						U				
	Adva	nce ap		iation (trust fund)																		
6526				Appropriated Trust or Special Fund Receipts		E	D					М						U			7/8	
6526				Temporary Reduction/Cancellation Returned by Appropriation		E	D					М						U			7/8	
6526			4384	Temporary Reduction/Cancellation Returned by Appropriation		В	D					М						U			7/8	
	Adva	nce ap		ation permanently reduced (-)																		
6535			4392	Permanent Reduction - New Budget Authority		E	D					М						U				
																					I	
	Adva	nce ap		iation temporarily reduced (-)																	I	
6537			4382	Temporary Reduction - New Budget Authority		E	D					М						U			1	
																					I	
	Adva	nce ap		iation (total)																	1	
6590			This lir	ne is calculated. Equals sum of P&F lines 6500 through 6537.																	1	
																					L	
6610	Contr	ract au	thority																			
6610				Current-Year Contract Authority Realized		Е						М						U				
6610			4133	Decreases to Indefinite Contract Authority		Е						М						U			L	
6635	Contr	ract au	thority	permanently reduced (-)																	<u></u>	
6635			4392	Permanent Reduction - New Budget Authority		Е	С					М						U				
																					<u></u>	
6636	Unob	ligate	d balar	nce permanently reduced (-)																		
6636			4393	Permanent Reduction - Prior-Year Balances		Е	С					М						U			i l	
													l								i t	
6661	Trans	sferred	to oth	her accounts (-) [xx-xxxx]									l								i t	
6661				Transfers of Contract Authority		Е						М	l	##	####			U			i t	
6661				Transfers of Contract Authority	1	В						M	1	##	####			U			i t	
					1								1								i t	
6662	Trans	ferred	from	other accounts (+) [xx-xxxx]	1																	
6662				Transfers of Contract Authority	1	Е						М	1	##	####			U			ł	
6662				Transfers of Contract Authority		B						M		##	####			U			ł	
							-														ł	
0002			4137			G						IVI		##	#####							

SECTION V

r	P&F			USSGL Account					USS	GL Acco	ount Attr	ributes						F	ACTS II S	upplied /	Attribute	s/1
	1	T							Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
Line					Debit/	Rogin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
No.	Debit	Credit	No	Title	Credit			Law	Time	ner	Source	Ind.	BA					Status				
NO. 6690			thority		Credit	Enu/2	Туре	Law	Time	ner	Source	ina.	DA	Agy.	Acct.	Flag	cuon	Status	Туре	Flag	Туре	Ind.
	Cont																					
6690	-		I his lir	ne is calculated. Equals sum of P&F lines 6610 through 6662.																		
0740	_	L	L																			
6710	Borro	owing																				
6710			4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		Е	В					М						U			7	1
							_				_											
6710				Current-Year Borrowing Authority Realized		Е					P/T	М						U				ļ
6710			4143	Decreases to Indefinite Borrowing Authority		E					P/T	М						U				. <u> </u>
																						ļ
6716	Borro	owing a		ty (12 U.S.C. 2281-96)																		
6716				Current-Year Borrowing Authority Realized		E					F	М						U				
6716			4143	Decreases to Indefinite Borrowing Authority		Е					F	М						U				
6735	Auth			w permanently rescinded (-)																		
6735			4392	Permanent Reduction - New Budget Authority		Е	В					М						U				
6790	Borro	owing	authori	ty (total)																		
6790				is calculated. Equals sum of P&F lines 6710 through 6735.					İ	1 1			l		İ		1			İ		
SPEN	DING /	AUTHO		ROM OFFSETTING COLLECTIONS																		
6900				ons (cash)																		
6900	0.100			Liquidation of Deficiency - Offsetting Collections		Е				1 1		М		-		1		U				
6900	-			Unfilled Customer Orders With Advance		E						M						U				
6900	-			Unfilled Customer Orders With Advance		B						M						U				
6900	-			Reimbursements and Other Income Earned - Collected		E						M						U				
6900	-			Appropriation Trust Fund Expenditure Transfers - Collected		E						M						U				
6900 6900	-			Actual Collections of "governmental-type" Fees		E												U				
	-											M						-				
6900	-			Actual Collections of Business-Type Fees		E						М						U				
6900	-			Actual Collections of Loan Principal		E						M						U				
6900				Actual Collections of Loan Interest		E						М						U				
6900				Actual Collections of Rent		Е						М						U				
6900			4265	Actual Collections From Sale of Foreclosed Property		Е						М						U				
6900			4266	Other Actual Business-Type Collections From Non-Federal Sources		Е						м						U				1
0000			.200			_																ļ
6900			4267	Other Actual "governmental-type" Collections From Non-Federal		Е						м						U				1
0300				Sources								101						-				
6900			4271	Actual Program Fund Subsidy Collected		E						М						U				
6900			4273	Interest Collected From Treasury		E						М						U				
6900			4275	Actual Collections From Liquidating Fund		Е						М						U				
6900			4276	Actual Collections From Financing Fund		Е						М						U				
6900			4277	Other Actual Collections - Federal		Е						М						U				
6000			4070	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered		Г						N.4						U				
6900			4872	Orders - Obligations, Refunds Collected		Е						М						U				1
0000			4070	Downward Adjustments of Prior-Year Paid Delivered Orders -		_																
6900			4972	Obligations, Refunds Collected		Е						М				1		U				1
-																						
6910	Chan	nge in i	incolle	cted customer payments from Federal sources (unexpired)																		
6910	U.I.u.I	1		Unfilled Customer Orders Without Advance		Е				F/E		М						U				
6910	-			Unfilled Customer Orders Without Advance		B				F/E		M						U				
6910				Appropriation Trust Fund Expenditure Transfers - Receivable		E				1/2		M						U				
6910		1 1		Appropriation Trust Fund Expenditure Transfers - Receivable		B				+ +		M						U				
6910		1 1		Reimbursements and Other Income Earned - Receivable		E				F/E		M						U				
						B						M						U				
6910		+		Reimbursements and Other Income Earned - Receivable						F/E								U				
6910	I	-		Actual Program Fund Subsidy Receivable		E				┥ ┥		М										
6910				Actual Program Fund Subsidy Receivable		В		L				М						U				
6910				Interest Receivable From Treasury		E		L				М						U				
6910				Interest Receivable From Treasury		В						М						U				,
6910				Receivable From the Liquidating Fund		Е						М						U				ļ
6910			4285	Receivable From the Liquidating Fund		В						М	<u> </u>			<u> </u>		U				<u>. </u>

-	P&F		USSGL Account	T				USS	GL Acc	ount Attr	ributes						E/	ACTS II S	upplied A	Attribute	s/1
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Line				Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
No.	Debit	Credit	No. Title	Credit			Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	Туре	Flag	Туре	Ind.
6910			4286 Receivable From the Financing Fund	orean	E	турс	Law	TITIC	nor	Oburce	M.	DA	Agy.	7001.	i iag	Clion	U	турс	riag	турс	ma.
6910			4206 Receivable From the Financing Fund	-	B						M						U			<u> </u>	
6910			4200 Receivable From the Financing Fund 4287 Other Federal Receivables		E						M						U			┝───┤	
6910	-		4287 Other Federal Receivables		B						M				-		U			┝───┤	
6910		-	4287 Other Federal Receivables		В						IVI						U			\vdash	
6926	04.		- llesting (mentionale manailable)																	\vdash	
0920	Offse	etting c	collections (previously unavailable)																	\vdash	
6926			Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		Е	S					М						U				
6926			Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		Е						М						U				
6926			4384 Temporary Reduction/Cancellation Returned by Appropriation		E	S					М						U				
6926			4384 Temporary Reduction/Cancellation Returned by Appropriation		В	s					М						U				
6927	Capit	tal trar	nsfer to general fund (-)																		
6927			A151 Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		Е						М						U				
6933	Porti	on app	plied to liquidate deficiencies (-)																		
6933			4212 Liquidation of Deficiency - Offsetting Collections		Е						М						U			\square	
6937	Offse	ettina	collections temporarily reduced (-)	1											l					r +	
6937	01130		4382 Temporary Reduction - New Budget Authority		Е	S					М						U				
6938	Unot	oligate	d balance temporarily reduced (-)																		
6938			4383 Temporary Reduction - Prior-Year Balances	1	Е	S					М						U				
-																					
6945	Porti	on pre	cluded from obligation (limitation on obligations) (-)																		
6945		1	4398 Offsetting Collections Temporarily Precluded From Obligation	-	Е						М						U				
6945			4398 Offsetting Collections Temporarily Precluded From Obligation		В						M						U				
00-10					5						101						0			<u>├──</u> ┼	
6947	Porti	on and	plied to repay debt (-)																		
6947	FOIL		4146 Actual Repayments of Debt, Current-Year Authority		Е	S					М						U			<u> </u>	
0347					-	0					IVI						0				
6949	Porti	on app	plied to liquidate contract authority (-)																		
6949			4132 Substitution of Contract Authority		E	s					М						U				
6949			4135 Contract Authority Liquidated		Е	S					М						U				
6953	Porti	on sub	bstituted for borrowing authority (-)	1																	
6953			4140 Substitution of Borrowing Authority	1	Е	S					М						U				
6961	Tran	sferred	d to other accounts (-) [xx-xxxx]	1										1	l					-+	
6961			4170 Transfers - Current-Year Authority		Е	S					М		##	####			U				
6961			4175 Allocation Transfers of Current-Year Authority for Noninvested		E	S					M		##	####			U				
0901			4175 Accounts			3					IVI		##	*****			0				
		<u> </u>		┨────┤					<u> </u>											⊢	
6962	Iran		d from other accounts (+) [xx-xxxx]			-					L									\vdash	
6962	I		4170 Transfers - Current-Year Authority	┨───┤	E	S					М		##	####	L		U			⊢−−−∔	
6962			4175 Allocation Transfers of Current-Year Authority for Noninvested Accounts		Е	S					М		##	####			U				
	L	<u> </u>													ļ					$ \longrightarrow $	
6990	Spen	nding a	authority from offsetting collections (total)												ļ					\vdash	
6990	I		This line is calculated. Equals sum of P&F lines 6900 through 6962.												ļ					$ \longrightarrow $	
	I	1																			
7000	Total	l new b	budget authority (gross)																		
7000			This line is calculated. Equals sum of P&F lines 4000 through 6990, excludi	ng subto	tals. A	lso equal	s line 2200														
			GATED BALANCES																		
7240	Oblig		balance, start of year																		
7240			4221 Unfilled Customer Orders Without Advance		В				F/E								U/E				

SUPPLEMENT

P&F			USSGL Account					USS	GL Acc	ount Attr	ibutes					1	E/	ACTS II S	upplied A	Attribute	s/1
								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
				Debit/	Begin	Auth	Public			-					-	Eun-	TAFS			Fund	Acct
Debit	Credit	No	Title																		Ind.
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									F/F												
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																					I
		4901	Delivered Orders - Obligations, Unpaid		В												U/E				I
Total																					I
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Total of	outlay	s (gros	ss) (-)																		L
					E												U/E				
		4802			В												U/E				L
		1892	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,		F												11/5				
			Prepaid/Advanced																		<u> </u>
		4902	Delivered Orders - Obligations, Paid		E												U/E				Í
		4908	Authority Outlayed Not Yet Disbursed		E												U				í
		4908	Authority Outlayed Not Yet Disbursed		В												U				í
																					1
		4982			E												U/E				I
																					(
Oblig	ated h	alance	transferred to other accounts (-) [xx-xxxx]																		(
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		4233			Е				F/E				##	####			U/E				I
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		4931	Delivered Orders - Obligations Transferred, Unpaid		E								##	####			U/E				I
																					
Obliga	ated b																				
																	-				
		4230			E				F/E				##	####			U/E				
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		1202			-												0/2				I
		4233	Reimbursements and Other Income Earned - Receivable -		F				F/F				##	####			LI/E				I
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		4931	Delivered Orders - Obligations Transferred, Unpaid		Е								##	####			U/E				
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		4881	Unpaid		Е												E				ł
			Upward Adjustments of Prior-Year Undelivered Orders - Obligations,																		
		4000	opward Adjustments of Filor-rear Underivered Orders - Obligations,		Е	1	1		1 1					1			E			I	1
		4882	Dronaid/A dyonaad																		
			Prepaid/Advanced Delivered Orders - Obligations, Unpaid		E												E				
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Same as P&F line 1000.	4225 Appropriation Trust Fund Expenditure Transfers - Receivable B 4251 Reimbursements and Other Income Earned - Receivable B 4281 Actual Program Fund Subsidy Receivable B 4282 Receivable From the Einancing Fund B 4286 Receivable From the Financing Fund B 4286 Receivable From the Financing Fund B 4281 Other Federal Receivables B 4801 Undelivered Orders - Obligations, Unpaid B 4901 Delivered Orders - Obligations, Unpaid B 4901 Delivered Orders - Obligations, Prepaid/Advanced E 4802 Undelivered Orders - Obligations, Prepaid/Advanced B 4802 Undelivered Orders - Obligations, Prepaid/Advanced B 4802 Undelivered Orders - Obligations, Prepaid/Advanced E 4902 Delivered Orders - Obligations, Prepaid/Advanced B 4902 Delivered Orders - Obligations, Prepaid/Advanced E 4902 Undelivered Orders - Obligations, Prepaid/Advanced E 4903 Authority Outlayed Not Yet Disbursed B 4904 Delivered Orders - Obligations, Praid<	Debit Credit End; Type Law 4251 Reinbursements and Other Income Earned - Receivable B B 4251 Reinbursements and Other Income Earned - Receivable B B 4251 Reinbursements and Other Income Earned - Receivable B B 4253 Interest Receivable From the Liquidating Fund B B 4256 Receivable From the Financing Fund B B 4267 Other Federal Receivables B B 4268 Interest Receivable Orders - Obligations, Unpaid B B 4260 Undelivered Orders - Obligations, Prepaid/Advanced B C 4261 Undelivered Orders - Obligations, Prepaid/Advanced E C 4802 Undelivered Orders - Obligations, Prepaid/Advanced E C 4802 Undelivered Orders - Obligations, Prepaid/Advanced E C 4802 Undelivered Orders - Obligations, Prepaid/Advanced E C 4802 Undelivered Orders - Obligations, Prepaid/Advanced E C 4802 Undelivered Orders - Obligations, Prepaid/Advanced E C	Debit Credit Decini Auth. Public Point ability Time 4225 Appropriation Trust Fund Expanditure Transfers - Receivable B B Credit End B Credit End B Credit End B Credit End B Credit End B Credit End B Credit End B Credit End B Credit End	Debt Const No. Title Debt/ Part Debt/ Credit Best Public ability Part- read 4225 Appropriation Trust Fund Expenditure Transfers - Receivable B B F F 4225 Interest Receivable From Tescuy B F F F 4283 Receivable From the Financing Fund B F F 4285 Receivable From the Financing Fund B F F 4286 Receivable From the Financing Fund B F F 4286 Receivable From the Financing Fund B F F 4300 Delivered Orders - Obligations, Unpaid B F F 4301 Delivered Orders - Obligations, Prepaid/Advanced E F F 4302 Undelivered Orders - Obligations, Prepaid/Advanced E F F 44002 Undelivered Orders - Obligations, Prepaid/Advanced E F F 4402 Undelivered Orders - Obligations, Prepaid/Advanced E F F	Debit Debit Begin Auth. Public ability Par. Towne Par.	Detext Debit <t< td=""><td>Deal Credit No. Public or Mark Public or Mark Part- moving or Source Cat. of BA 42251 Appropriation Trust Fund Expenditure Transfers - Receivable B - F/E - 4281 Actual Program Fund Subsky Receivable B - F/E - 4283 Receivable From The Layudding Fund B - - - 4285 Receivable From The Layudding Fund B - - - 4285 Receivable From The Layudding Fund B - - - - 4861 Delivered Orders - Obligations, Unpaid B -</td><td>Image: Normal state Image: Normal state Image: Normal state Normal state</td><td>Debil Debil Debil Degin Author Pathor Towing Cat. off Trans. 4225 Appropriation Trust Fund Expenditure Transfers - Receivable 8 F/E No Surger Ind. BA Agy. Acc. 4261 Actual Program Fund Subaty Receivable 8 F/E A 4283 Receivable From Transurg 8 A A 4283 Receivable From Transurg 8 A <</td><td>Deal Note Deal/ Appropriate Trains Appropriate Trans. Variable Appropriate Deal/ Base Deal/ Base Path Diam Trans. Variable Diam Trans. 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Junce Junce Ju</td></th<></td></td></t<>	Deal Credit No. Public or Mark Public or Mark Part- moving or Source Cat. of BA 42251 Appropriation Trust Fund Expenditure Transfers - Receivable B - F/E - 4281 Actual Program Fund Subsky Receivable B - F/E - 4283 Receivable From The Layudding Fund B - - - 4285 Receivable From The Layudding Fund B - - - 4285 Receivable From The Layudding Fund B - - - - 4861 Delivered Orders - Obligations, Unpaid B -	Image: Normal state Image: Normal state Image: Normal state Normal state	Debil Debil Debil Degin Author Pathor Towing Cat. off Trans. 4225 Appropriation Trust Fund Expenditure Transfers - Receivable 8 F/E No Surger Ind. BA Agy. Acc. 4261 Actual Program Fund Subaty Receivable 8 F/E A 4283 Receivable From Transurg 8 A A 4283 Receivable From Transurg 8 A <	Deal Note Deal/ Appropriate Trains Appropriate Trans. Variable Appropriate Deal/ Base Deal/ Base Path Diam Trans. Variable Diam Trans. 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SECTION V

	P&F			USSGL Account	I				USS	GL Acc	ount Att	ributes						F.	ACTS II S	upplied /	Attribute	es/1
					1				Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
ine					Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
No.	Debit	Credit	No.	Title		End/2		Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag		Status	Type	Flag	Туре	Ind.
7340				Delivered Orders - Obligations, Paid		E	. 7											E			. , F =	1
	-			Downward Adjustments of Prior-Year Unpaid Delivered Orders -																		
7340			4971	Obligations, Recoveries		Е												E				1
				Upward Adjustments of Prior-Year Delivered Orders - Obligations,														_				
7340			4981	Unpaid		Е												E				i i
	-			Upward Adjustments of Prior-Year Delivered Orders - Obligations,																		
7340			4982	Paid		Е												E				i i
																						-
7345	Reco	veries	of pric	br year obligations (-)																		
7345				he is calculated. Same as P&F line 2210, with opposite sign.																		
0.0																						
7400	Char	nge in i	uncolle	cted customer payments from Federal sources (unexpired)																		
7400				ne is calculated. Equals sum of P&F lines 6810 and 6910, with opposi	ite sian																	-
400	-		11113 111		ite sign.																	<u> </u>
7410	Char	nae in i	uncolle	cted customer payments from Federal sources (expired)																		
7410	0			Unfilled Customer Orders Without Advance	I	Е				F/E								E				<u> </u>
7410	-			Unfilled Customer Orders Without Advance		B				F/E	<u> </u>					<u> </u>		E		<u> </u>		
7410	-			Appropriation Trust Fund Expenditure Transfers - Receivable		E					<u> </u>					<u> </u>		E		<u> </u>		<u> </u>
7410	-			Appropriation Trust Fund Expenditure Transfers - Receivable		B					<u> </u>					<u> </u>		E		<u> </u>		<u> </u>
7410	-	+		Reimbursements and Other Income Earned - Receivable		E	-			F/E	-				-			E F				<u> </u>
7410	-			Reimbursements and Other Income Earned - Receivable		B				F/E								E				<u> </u>
7410	-			Actual Program Fund Subsidy Receivable		E				F/E								E				
7410	-	_																E				<u> </u>
7410	-			Actual Program Fund Subsidy Receivable		В																├ ──
	-		4283	Interest Receivable From Treasury		E												E				├ ──
7410	_			Interest Receivable From Treasury		В												E				<u> </u>
7410	_			Receivable From the Liquidating Fund		E												E				<u> </u>
7410	_			Receivable From the Liquidating Fund		В												E				<u> </u>
7410	_			Receivable From the Financing Fund		E												E				┢───
7410	_			Receivable From the Financing Fund		В												E				┢───
7410				Other Federal Receivables		E												E				Ļ
7410			4287	Other Federal Receivables		В												E				L
																						L
7440	Oblig	gated b		, end of year																		L
7440	_			Transfer of Expired Expenditure Transfers - Receivable		E												U/E				┢───
7440				Unfilled Customer Orders Without Advance		E				F/E								U/E				L
7440	_			Appropriation Trust Fund Expenditure Transfers - Receivable		Е												U/E				┢───
7440			4230	Unfilled Customer Orders Without Advance - Transferred		E				F/E								U/E				L
7440			4232	Appropriation Trust Fund Expenditure Transfers - Receivable -		Е												U/E				l
				Transferred																		L
7440			4233	Reimbursements and Other Income Earned - Receivable -		Е				F/E								U/E				i i
				Transferred																		L
7440				Other Federal Receivables - Transferred		E												U/E				L
7440	_			Reimbursements and Other Income Earned - Receivable		Е				F/E								U/E				Ļ
7440	_			Actual Program Fund Subsidy Receivable		Е												U/E				L
7440	_		4283	Interest Receivable From Treasury		Е												U/E				ļ
7440	_			Receivable From the Liquidating Fund		Е												U/E				L
7440				Receivable From the Financing Fund		Е												U/E				L
7440				Other Federal Receivables		E												U/E				I
7440	1			Undelivered Orders - Obligations, Unpaid		E												U/E				ļ
7440			4831	Undelivered Orders - Obligations Transferred, Unpaid		E												U/E				<u> </u>
7440			4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders -	I	Е												U/E				1
++0			+071	Obligations, Recoveries		<u> </u>												U/E				L
7440			4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,		Е												U/E				1
440				Unpaid														0/E				L
7440			4901	Delivered Orders - Obligations, Unpaid		Е				Γ								U/E				ſ
7440			4931	Delivered Orders - Obligations Transferred, Unpaid		Е												U/E				(
	Î			Downward Adjustments of Prior-Year Unpaid Delivered Orders -																		
7440		1	4971	Obligations, Recoveries		Е		1	1	1	1	I	1	1	1	1		U/E		1		í -

SUPPLEMENT

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	P&F			USSGL Account					USS	GL Acc	ount Att	ributes						F	ACTS	Supplied Attributes/1		
									Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
Line					Debit/	Beain	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
	Debit	Credit	No.	Title	Credit			Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	Туре	Flag	Туре	Ind.
			hority (oroun		.) po	2411			000.00	····a·	271	, .g).	/ 1001.	ag	01.011	otatao	.)po	. iug	.,,,,,	a.
8900				ne is calculated. Equals the sum of P&F lines 2200 minus 8800 throug	h 8845.	8895, a	and 8896															-
																						-
9000	Outla	ys (ne	t)																			
9000			This lir	ne is calculated. Equals the sum of P&F lines 8690 through 8698 minu	s amou	nts on	lines 880	0 through	8845.													
				DD) ENTRIES																		
	Unpa	id obli		s, end of year: Deficiency	-																	
9190			This lir	ne is not required to be supported by the USSGL.																	 	
0201	Tatal			start of users Federal consistion. Desughes																	┝──┤	
9201	Total	inves	ments	, start of year: Federal securities: Par value Investments in U.S. Treasury Securities Issued by the Bureau of the	-						-										┝───┦	
9201			1610	Public Debt		В												U			1	
				Investments in Securities Other Than the Bureau of the Public Debt																	\vdash	
9201			1620	Securities		В				F								U			1	
				Investments in U.S. Treasury Zero Coupon Bonds Issued by the		_																
9201			1630	Bureau of the Public Debt		В												U				
										1			1									
9202	Total	invest	ments	, end of year: Federal securities: Par value																		-
9202			1610	Investments in U.S. Treasury Securities Issued by the Bureau of the		Е												U				
3202			1010	Public Debt		L												0				
9202			1620	Investments in Securities Other Than the Bureau of the Public Debt		Е				F								U				
0202			1020	Securities		_												0				
9202			1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the		Е												U			1	
				Bureau of the Public Debt														-				
0000	T			and the second second second second second second second second second second second second second second second																	 	
9203	l otal	inves	ments	, start of year: non-Federal securities: Market value Investments in Securities Other Than the Bureau of the Public Debt																	$ \rightarrow $	
9203			1620	Securities		В				Х								U				
-				Securilles																	┝──┤	
9204	Total	inves	monte	, end of year: non-Federal securities: Market value																	\vdash	
	Total	111703		Investments in Securities Other Than the Bureau of the Public Debt																		
9204			1620	Securities		Е				Х								U				
9301	Unob	ligated	d balan	ce, start of year: Contract authority																		
9301			This lir	ne is not required to be supported by the USSGL.																		
	Unob	ligate		ce, end of year: Contract authority																		
9302			This lir	ne is not required to be supported by the USSGL.																	$ \longrightarrow $	
																					 	
9303 9303	Ublig	ated b		e, start of year: Contract authority																	┝──┤	
9303			i nis lif	ne is not required to be supported by the USSGL.							<u> </u>										╞───┦	
9304	Ohlia	ated h	alance	e, end of year: Contract authority								<u> </u>									┝──┦	
9304 9304	Song	alou b		he is not required to be supported by the USSGL.								<u> </u>									┝──┦	
0004			1110 11							1			1								├ ──┤	
9401	Unav	ailable	balan	ce, start of year: Offsetting collections																		
9401				Offsetting Collections Temporarily Precluded From Obligation		В												U			1/3/4	
	Unav	ailable		ce, end of year: Offsetting collections																		
9402			4398	Offsetting Collections Temporarily Precluded From Obligation		Е												U			1/3/4	
	_	Ļ									ļ		ļ									
9411	Trans	sferrec		er accounts (-) [xx-xxxx]							ļ											
9411			This lir	ne is not required to be supported by the USSGL.																	$ \longrightarrow $	
0440	-		4								L	<u> </u>						ļ			└── ┤	
	Irans	sterrec		er accounts (+) [xx-xxxx]						<u> </u>	l		<u> </u>								\vdash	
9412			i nis lir	ne is not required to be supported by the USSGL.																	┝──┤	
9502	Unna	id obli	aation	s, end of year					1		<u> </u>		<u> </u>								┝──┥	
3302	onpa		gauon	a, onu or year					1	1	1	1	1	1							<u>ا</u> ا	

SUPPLEMENT

	P&F			USSGL Account					USS	GL Acc	ount Attr	ibutes						F.	ACTS II S	upplied A	Attribute	s/1
									Avail-	Trans.	-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
Line					Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.			TAFS	ability	ation	Fund	Acct
No.	Debit	Credit	No.	Title	Credit	End/2	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	Туре	Flag	Туре	Ind.
9502			4801	Undelivered Orders - Obligations, Unpaid		E												U/E				ı
9502			4831	Undelivered Orders - Obligations Transferred, Unpaid		E												U/E				i
9502			4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		Е												U/E				
9502			4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е												U/E				
9502			4901	Delivered Orders - Obligations, Unpaid		Е												U/E				i
9502			4931	Delivered Orders - Obligations Transferred, Unpaid		E												U/E				
9502				Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		Е												U/E				
9502			4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е												U/E				

SUPPLEMENT Additional Information and Footnotes

SECTION V

Additional Information:

- 1. Shaded attribute domain values are FACTS II supplied.
- 2. Use of USSGL 4119 in Fund_Type 2 (Special Fund) and Fund_Type 7 (Trust (non-revolving) Fund) has been restricted in FACTS II to particular TAFSs.
- 3. Reference OMB Circular No. A-11, Section 82 for detailed guidance on the Program and Financing Schedule.

Footnotes:

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

2. When the P&F line numbers use both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.

Part 1

				USSO	GL Account Attri	butes/1	
					Form and Co	ontent Notes	
Line No.	Trial Bal.	USSGL Acct.	Acct. USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
	Asse	ts					
	Intrag	overnm	ental				
1	Fund	Balance	With Treasury				
1			Fund Balance With Treasury		E/O		
1	E		Fund Balance With Treasury Under a Continuing Resolution		E/O		
2	Inves	tments					
2	E	1340	Interest Receivable	F	E		3
2		1349	Allowance for Loss on Interest Receivable	F	E		3
2	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1618	Market Adjustment - Investments	F			
2	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	E		2
2	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	E		2

Part 1

				USSC	GL Account Attri	butes/1	
					Form and Co	ontent Notes	
Line No.		USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
2	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	E		2
2	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	Е		2
2	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	E		2
2	E	1690	Other Investments	F	E		
3	Acco	unts Rec	l ceivable				
3	E	1310	Accounts Receivable	F	E/O		
3	Е	1319	Allowance for Loss on Accounts Receivable	F	E/O		
3	E	1320	Employment Benefit Contributions Receivable	F	E		
3	E	1330	Receivable for Transfers of Currently Invested Balances	F	E		2
3	Е	1335	Expenditure Transfers Receivable	F	E/O		2
3	Е	1340	Interest Receivable	F	E/O		
3	Е	1349	Allowance for Loss on Interest Receivable	F	E/O		4
3	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E/O		4
3	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E/O		4
4	Leen	s Receiv					
4 4	E	1340	Interest Receivable	F	E		5
4 1	E	1340	Allowance for Loss on Interest Receivable	F	E		5
4	E	1349	Loans Receivable	F	E		5
4	E	1359	Allowance for Loss on Loans Receivable	F	E		
4	E	1360	Penalties, Fines, and Administrative Fees Receivable	F	E		5
4	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	F	E		5
5	Other	r					
5	E	1410	Advances and Prepayments	F	E/O		
5	E	1921	Receivable From Appropriations	F	E		2,6
5	Е	1990	Other Assets	F	E/O		

Part 1

			· •	USSC	GL Account Attri	ibutes/1	
					Form and Co	ontent Notes	
Line No.		USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addi. Info.
6	Total	Intragov	ernmental				
6	CALC	; (15)					
	Asset	ts With t	he Public				
7			er Monetary Assets				
7	Е	1110	Undeposited Collections	N	E/O		2
7	Е	1120	Imprest Funds	N	E/O		2
7		1130	Funds Held by the Public	N	E		2
7		1190	Other Cash	N	E/O		2
7	Е	1195	Other Monetary Assets	N	E/O		2
7	Е	1200	Foreign Currency	N	E/O		2
7	Е	1531	Seized Monetary Instruments	N	0		2
7	E	1532	Seized Cash Deposited	N	0		2
8		tments					
8	Е	1340	Interest Receivable	N	E		3
8	Е	1349	Allowance for Loss on Interest Receivable	N	E		3
8	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	Ν	E		13
8	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	E		13
8	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	E		13
8	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	E		13
8	E	1618	Market Adjustment - Investments	Ν	E		
8	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	Ν	E		
8	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	Ν	E		

Part 1

				USSC	GL Account Attri	ibutes/1	
					Form and Co	ontent Notes	
Line No.		USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
8	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	E	1690	Other Investments	N	E		
9	Acco	unts Rec	eivable, Net				
9	Е		Accounts Receivable	N	E/O		
9	Е	1319	Allowance for Loss on Accounts Receivable	N	E/O		
9	Е	1320	Employment Benefit Contributions Receivable	N	E		
9	Е	1340	Interest Receivable	N	E/O		4
9	Е	1349	Allowance for Loss on Interest Receivable	N	E/O		4
9	Е	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		4
9	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		4
10	Toyo	Boooiv	able, Net				
10	E	1325	Taxes Receivable	N	0		2
10	E	1329	Allowance for Loss on Taxes Receivable	N	0		2
11	Loan	s Receiv	able and Related Foreclosed Property, Net				
11	E	1340	Interest Receivable	N	E		7
11	E	1349	Allowance for Loss on Interest Receivable	N	E		7
11	Е	1350	Loans Receivable	N	E		
11	E	1359	Allowance for Loss on Loans Receivable	N	E		
11	Е	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		7
11	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E		7
11	Е	1399	Allowance for Subsidy	N	E		2
11	Е	1551	Foreclosed Property	N	E		2
11	E	1559	Foreclosed Property - Allowance	N	Е		2
12	Inven	tory and	Related Property, Net				

Part 1

				USSO	GL Account Attri	butes/1	
					Form and Co	ontent Notes	
No.	Bal.	USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
12	Е	1511	Operating Materials and Supplies Held for Use		E		
12	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		E		
12	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		E		
12	Е	1514	Operating Materials and Supplies Held for Repair		E		
12	Е	1519	Operating Materials and Supplies - Allowance		E		
12	E	1521	Inventory Purchased for Resale		E		
12	E	1522	Inventory Held in Reserve for Future Sale		E		
12	Е	1523	Inventory Held for Repair		E		
12	Е	1524	Inventory - Excess, Obsolete, and Unserviceable		E		
12	E	1525	Inventory - Raw Materials		E		
12	E	1526	Inventory - Work-in-Process		E		
12	E	1527	Inventory - Finished Goods		E		
12	E	1529	Inventory - Allowance		E		
12	E	1541	Forfeited Property Held for Sale		E		
12	E	1542	Forfeited Property Held for Donation or Use		E		
12	E	1549	Forfeited Property - Allowance		E		
12	E	1561	Commodities Held Under Price Support and Stabilization Support Programs		E		
12	Е	1569	Commodities - Allowance		E		
12	Е	1571	Stockpile Materials Held in Reserve		E		
12	Е	1572	Stockpile Materials Held for Sale		E		
12	E	1591	Other Related Property		E		
12	E	1599	Other Related Property - Allowance		E		
13	Gene	ral Prope	erty, Plant, and Equipment, Net				
13	Е	1711	Land and Land Rights	N	E		2
13	Е	1712	Improvements to Land	N	E		2
13	Е	1719	Accumulated Depreciation on Improvements to Land	N	E		2
13	Е	1720	Construction-in-Progress	N	E		2
13	E	1730	Buildings, Improvements, and Renovations	N	E		2

Part 1

				USSC	GL Account Attri	ibutes/1	
					Form and Co	ontent Notes	
Line No.		USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
13	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N	E		2
13	E	1740	Other Structures and Facilities	N	E		2
13	E	1749	Accumulated Depreciation on Other Structures and Facilities	N	E		2
13	Е	1750	Equipment	N	E		2
13	Е	1759	Accumulated Depreciation on Equipment	N	E		2
13	Е	1810	Assets Under Capital Lease	N	E		2
13	Е	1819	Accumulated Depreciation on Assets Under Capital Lease	N	E		2
13	Е	1820	Leasehold Improvements	N	E		2
13	Е	1829	Accumulated Amortization on Leasehold Improvements	N	E		2
13	E	1830	Internal-Use Software	N	E		2
13	Е	1832	Internal-Use Software in Development	N			2
13	Е	1839	Accumulated Amortization on Internal-Use Software	N	E		2
13	Е	1840	Other Natural Resources	N	E		2
13	E	1849	Allowance for Depletion	N	E		2
13	Е	1890	Other General Property, Plant, and Equipment	N	E		2
13	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	E		2
14	Othe						
14	Е	1410	Advances and Prepayments	N	E/O		
14	E	1990	Other Assets	N	E/O		
15		Assets					
15	CALC	614)					
16	Stewa	ardship I	PP&E (Note 11)				
	Liabi	ities					
	Intrag	governme	ental				
17	A	unts Pay					
17		unio ray	and				

Part 1

	USSGL Account Attributes/1 Form and Content Notes						
					Form and Co	ontent Notes	
Line No.		USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
17	Е	2110	Accounts Payable	F		С	
17	E	2120	Disbursements in Transit	F		С	
17	Е	2140	Accrued Interest Payable	F		С	8
17	E	2150	Payable for Transfers of Currently Invested Balances	F		С	2
17	Е	2155	Expenditure Transfers Payable	F		С	2
17	E	2170	Subsidy Payable to the Financing Account	F		C/U	2
17	Е	2179	Contra Liability for Subsidy Payable to the Financing Account	F		С	2
17	E	2960	Accounts Payable From Canceled Appropriations	F		U	
18	Debt						
18	Е	2140	Accrued Interest Payable	F		C/U	9
18	Е	2510	Principal Payable to the Bureau of the Public Debt	F		C/U	2
18	Е	2520	Principal Payable to the Federal Financing Bank	F		C/U	2
18	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F		С	
18	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		С	
18	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		С	
18	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		С	
18	Е	2540	Participation Certificates	F		C/U	
18	Е	2590	Other Debt	F		C/U	
19	Other	•					
19	Е	2130	Contract Holdbacks	F		С	
19	Е	2190	Other Liabilities With Related Budgetary Obligations	F		C/U	
19	Е	2213	Employer Contributions and Payroll Taxes Payable	F		С	
19	Е	2215	Other Post Employment Benefits Due and Payable	F		С	
19	Е	2225	Unfunded FECA Liability	F		C/U	2
19	Е	2290	Other Unfunded Employment Related Liability	F		C/U	
19	Е	2310	Liability for Advances and Prepayments	F		С	

Part 1

			· •	USSC	SL Account Attri	butes/1	
					Form and Co	ontent Notes	
		USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
19	E	2320	Other Deferred Revenue	F		C/U	
19	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F		С	
19	Е	2940	Capital Lease Liability	F		C/U	
19	Е	2950	Liability for Subsidy Related to Undisbursed Loans	F		С	2
19	Е	2970	Resources Payable to Treasury	F		С	2
19	Е	2980	Custodial Liability	F		U	
19	E	2990	Other Liabilities Without Related Budgetary Obligations	F		C/U	
20			ernmental				
20	CALC	C (1619)					
	Liabi	lities Wit	h the Public				
21	Acco	unts Pay	able				
21	E	2110	Accounts Payable	Ν		С	
21	E	2120	Disbursements in Transit	Ν		С	
21	E	2140	Accrued Interest Payable	Ν		С	8
21	E	2960	Accounts Payable From Canceled Appropriations	Ν		U	
22	Loan	Guarant	ee Liability				
22	Е	2180	Loan Guarantee Liability	N		С	2
23			the Public				
23	E	2140	Accrued Interest Payable	Ν		C/U	9
23	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	Ν		C/U	
23	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Ν		C/U	
23	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Ν		C/U	

Part 1

				USSC	GL Account Attri	ibutes/1	
					Form and Co	ontent Notes	
Line No.		USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
23	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N		C/U	
23	Е	2540	Participation Certificates	N		C/U	
23	Е	2590	Other Debt	N		C/U	
24	Fede	l ral Emple	l oyee and Veteran Benefits				
24	E	2190	Other Liabilities With Related Budgetary Obligations	N		С	12
24	Е	2215	Other Post Employment Benefits Due and Payable	N		С	
24	Е	2216	Pension Benefits Due and Payable to Beneficiaries	N		С	2
24	Е	2217	Benefit Premiums Payable to Carriers	N		С	2
24	Е	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N		С	2
24	Е	2610	Actuarial Pension Liability	N		C/U	2
24	E	2620	Actuarial Health Insurance Liability	N		C/U	2
24	E	2630	Actuarial Life Insurance Liability	N		C/U	2
24	E	2650	Actuarial FECA Liability	N		C/U	2
24	E	2690	Other Actuarial Liabilities	N		C/U	2
25	Envir	onmenta	l al and Disposal Liabilities				
25 25	Е	2995	Estimated Cleanup Cost Liability	N		C/U	
26	Bene	fits Due a	and Payable				
26		2160	Entitlement Benefits Due and Payable	N		C/U	2
27	Othe	r					
27	Е	2130	Contract Holdbacks	N		С	
27	Е	2190	Other Liabilities With Related Budgetary Obligations	N		С	
27	Е	2210	Accrued Funded Payroll and Leave	N		С	2
27	Е	2211	Withholdings Payable	N		С	2
27	Е	2213	Employer Contributions and Payroll Taxes Payable	N		С	
27	Е	2220	Unfunded Leave	N		C/U	2
27	Е	2290	Other Unfunded Employment Related Liability	N		C/U	
27	Е	2310	Liability for Advances and Prepayments	N		С	

Part 1

				USS	GL Account Attri	butes/1	
					Form and Co	ontent Notes	
Line No.		USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
27	E	2320	Other Deferred Revenue	N		C/U	
27	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	Ν		С	
27	E	2910	Prior Liens Outstanding on Acquired Collateral	N		U	2
27	E	2920	Contingent Liabilities	N		C/U	2
27	E	2940	Capital Lease Liability	N		C/U	
27	E	2980	Custodial Liability	N		U	
27	E	2990	Other Liabilities Without Related Budgetary Obligations	N		U	
28	Total	Liabilitie	 28				
28	CALC	(1927)					
29	Comr	nitments	and Contingencies (Note 16)				
	Net P	osition					
30			Appropriations - Earmarked Funds (Note 20)				
30	В	3100	Unexpended Appropriations - Cumulative				10
30	Е	3101	Unexpended Appropriations - Appropriations Received				10
30	Е	3102	Unexpended Appropriations - Transfers-In	F			10
30	Е	3103	Unexpended Appropriations - Transfers-Out	F			10
30	Е	3106	Unexpended Appropriations - Adjustments				10
30	Е	3107	Unexpended Appropriations - Used				10
30	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				10
30	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				10
31	Unex	nended /	Appropriations - Other Funds				
31	B	3100	Unexpended Appropriations - Cumulative				11
31	E	3101	Unexpended Appropriations - Appropriations Received				11
31	E	3102	Unexpended Appropriations - Transfers-In				11
31	E	3103	Unexpended Appropriations - Transfers-Out				11

Part 1

				USSC			
					Form and Co	ontent Notes	
No.	Bal.	USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
31	Е	3106	Unexpended Appropriations - Adjustments				11
31	Е	3107	Unexpended Appropriations - Used				11
31	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				11
31	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				11
32	Cum	ulative R	esults of Operations - Earmarked Funds (Note 20)				
32	В	3310	Cumulative Results of Operations				10
32	E	5100	Revenue From Goods Sold	F/N			10
32	Е	5109	Contra Revenue for Goods Sold	F/N			10
32	E	5200	Revenue From Services Provided	F/N			10
32	Е	5209	Contra Revenue for Services Provided	F/N			10
32	E	5310	Interest Revenue - Other	F/N			10
32	Е	5311	Interest Revenue - Investments	F/N			10
32	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N			10
32	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N			10
32	Е	5318	Contra Revenue for Interest Revenue - Investments	F/N			10
32	E	5319	Contra Revenue for Interest Revenue - Other	F/N			10
32	E	5320	Penalties, Fines, and Administrative Fees Revenue	F/N			10
32	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N			10
32	E	5400	Benefit Program Revenue	F/N			10
32	Е	5409	Contra Revenue for Benefit Program Revenue	F/N			10
32	E	5500	Insurance and Guarantee Premium Revenue	N			10
32	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N			10
32	Е	5600	Donated Revenue - Financial Resources	N			10
32	Е	5609	Contra Revenue for Donations - Financial Resources	N			10
32	Е	5610	Donated Revenue - Nonfinancial Resources	N			10
32	Е	5619	Contra Donated Revenue - Nonfinancial Resources	N			10
32	Е	5700	Expended Appropriations				10
32	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				10

Part 1

				USSC			
					Form and Co	ontent Notes	
Line No.	Bal.	USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
32		5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				10
32	Е	5720	Financing Sources Transferred In Without Reimbursement	F			10
32	Е	5730	Financing Sources Transferred Out Without Reimbursement	F			10
32	Е	5740	Appropriated Earmarked Receipts Transferred In	F			10
32	Е	5745	Appropriated Earmarked Receipts Transferred Out	F			10
32	Е	5750	Expenditure Financing Sources - Transfers-In	F			10
32		5755	Nonexpenditure Financing Sources - Transfers-In	F			10
32		5760	Expenditure Financing Sources - Transfers-Out	F			10
32		5765	Nonexpenditure Financing Sources - Transfers-Out	F			10
32		5780	Imputed Financing Sources	F			10
32	E	5790	Other Financing Sources	F			10
32	E	5799	Adjustment of Appropriations Used				10
32	E	5800	Tax Revenue Collected	F/N			10
32	E	5801	Tax Revenue Accrual Adjustment	F/N			10
32	E	5809	Contra Revenue for Taxes	F/N			10
32	E	5890	Tax Revenue Refunds	F/N			10
32	E	5900	Other Revenue	F/N			10
32	E	5909	Contra Revenue for Other Revenue	F/N			10
32	E	5990	Collections for Others	F/N			10
32	E	5991	Accrued Collections for Others	F/N			10
32	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F			10
32	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F			10
32		6100	Operating Expenses/Program Costs	F/N			10
32		6190	Contra Bad Debt Expense - Incurred for Others	F/N			10
32	Е	6199	Adjustment to Subsidy Expense	N			10
32		6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			10
32		6320	Interest Expenses on Securities	F/N			10
32	Е	6330	Other Interest Expenses	F/N			10

Part 1

			USSC				
					Form and Co	ontent Notes	
Line No.	Bal.	USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
32	Е	6400	Benefit Expense	F/N			10
32	E	6500	Cost of Goods Sold	Ν			10
32	E	6600	Applied Overhead	Ν			10
32	E	6610	Cost Capitalization Offset	Ν			10
32	E	6710	Depreciation, Amortization, and Depletion	Ν			10
32	E	6720	Bad Debt Expense	F/N			10
32	E	6730	Imputed Costs	F			10
32	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N			10
32	E	6800	Future Funded Expenses	F/N			10
32	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			10
32	E	6900	Nonproduction Costs	F/N			10
32	Е	7110	Gains on Disposition of Assets - Other	Ν			10
32	E	7111	Gains on Disposition of Investments	F/N			10
32	E	7112	Gains on Disposition of Borrowings	F			10
32	E	7180	Unrealized Gains	F/N			10
32	E	7190	Other Gains	F/N			10
32	E	7210	Losses on Disposition of Assets - Other	Ν			10
32	Е	7211	Losses on Disposition of Investments	F/N			10
32	E	7212	Losses on Disposition of Borrowings	F			10
32	E	7280	Unrealized Losses	F/N			10
32	E	7290	Other Losses	F/N			10
32	E	7300	Extraordinary Items	Ν			10
32	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N			10
32	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N			10
32	Е	7500	Distribution of Income - Dividend	F/N			10
32	E	7600	Changes in Actuarial Liability	Ν			10
33			esults of Operations - Other Funds				
33	В	3310	Cumulative Results of Operations				11
33	Е	5100	Revenue From Goods Sold	F/N			11
33	E	5109	Contra Revenue for Goods Sold	F/N			11

Part 1

			USSC	GL Account Attri	ibutes/1		
					Form and Co	ontent Notes	
Line No.	Bal.	USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
33	Е	5200	Revenue From Services Provided	F/N			11
33		5209	Contra Revenue for Services Provided	F/N			11
33	Е	5310	Interest Revenue - Other	F/N			11
33	E	5311	Interest Revenue - Investments	F/N			11
33	Е	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N			11
33	Е	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N			11
33		5318	Contra Revenue for Interest Revenue - Investments	F/N			11
33	Е	5319	Contra Revenue for Interest Revenue - Other	F/N			11
33	Е	5320	Penalties, Fines, and Administrative Fees Revenue	F/N			11
33	Е	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N			11
33	Е	5400	Benefit Program Revenue	F/N			11
33	Е	5409	Contra Revenue for Benefit Program Revenue	F/N			11
33	E	5500	Insurance and Guarantee Premium Revenue	N			11
33	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N			11
33	E	5600	Donated Revenue - Financial Resources	N			11
33	Е	5609	Contra Revenue for Donations - Financial Resources	N			11
33	E	5610	Donated Revenue - Nonfinancial Resources	N			11
33	Е	5619	Contra Donated Revenue - Nonfinancial Resources	N			11
33	Е	5700	Expended Appropriations				11
33	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				11
33	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				11
33	Е	5720	Financing Sources Transferred In Without Reimbursement	F			11
33		5730	Financing Sources Transferred Out Without Reimbursement	F			11
33	Е	5740	Appropriated Earmarked Receipts Transferred In	F			11
33	Е	5745	Appropriated Earmarked Receipts Transferred Out	F			11
33	Е	5750	Expenditure Financing Sources - Transfers-In	F			11
33	Е	5755	Nonexpenditure Financing Sources - Transfers-In	F			11
33	Е	5760	Expenditure Financing Sources - Transfers-Out	F			11
33	Е	5765	Nonexpenditure Financing Sources - Transfers-Out	F			11
33	Е	5780	Imputed Financing Sources	F			11

				USSC	GL Account Attri	butes/1	
					Form and Co	ontent Notes	
		USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
33	E	5790	Other Financing Sources	F			11
33	Е	5799	Adjustment of Appropriations Used				11
33	Е	5800	Tax Revenue Collected	F/N			11
33	Е	5801	Tax Revenue Accrual Adjustment	F/N			11
33	E	5809	Contra Revenue for Taxes	F/N			11
33	E	5890	Tax Revenue Refunds	F/N			11
33	Е	5900	Other Revenue	F/N			11
33		5909	Contra Revenue for Other Revenue	F/N			11
33	Е	5990	Collections for Others	F/N			11
33	Е	5991	Accrued Collections for Others	F/N			11
33	Е	5997	Financing Sources Transferred In From Custodial Statement	F			11
			Collections				
33	Е	5998	Custodial Collections Transferred Out to a Treasury Account	F			11
			Symbol Other Than the General Fund of the Treasury				
33	Е	6100	Operating Expenses/Program Costs	F/N			11
33	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N			11
33	E	6199	Adjustment to Subsidy Expense	N			11
33	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			11
33	Е	6320	Interest Expenses on Securities	F/N			11
33		6330	Other Interest Expenses	F/N			11
33	E	6400	Benefit Expense	F/N			11
33	Е	6500	Cost of Goods Sold	N			11
33	Е	6600	Applied Overhead	N			11
33	Е	6610	Cost Capitalization Offset	N			11
33	Е	6710	Depreciation, Amortization, and Depletion	N			11
33	Е	6720	Bad Debt Expense	F/N			11
33 33	Е	6730	Imputed Costs	F			11
33	Е	6790	Other Expenses Not Requiring Budgetary Resources	F/N			11
33	Е	6800	Future Funded Expenses	F/N			11
33	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			11

				USSC			
					Form and Co	ontent Notes	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
33	Е	6900	Nonproduction Costs	F/N			11
33	E	7110	Gains on Disposition of Assets - Other	Ν			11
33	E	7111	Gains on Disposition of Investments	F/N			11
33	Е	7112	Gains on Disposition of Borrowings	F			11
33	Е	7180	Unrealized Gains	F/N			11
33	E	7190	Other Gains	F/N			11
33	Е	7210	Losses on Disposition of Assets - Other	Ν			11
33	Е	7211	Losses on Disposition of Investments	F/N			11
33	E	7212	Losses on Disposition of Borrowings	F			11
33	E	7280	Unrealized Losses	F/N			11
33	Е	7290	Other Losses	F/N			11
33	Е	7300	Extraordinary Items	Ν			11
33	Е	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N			11
33	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N			11
33	Е	7500	Distribution of Income - Dividend	F/N			11
33	E	7600	Changes in Actuarial Liability	Ν			11
34	Total	Net Posi	ition				
34	CALC	(2933)					
35	Total	Liabilitie	es and Net Position				
35	CALC	; (28 + 34	.)				

Part 1

SECTION V

Footnotes and Additional Information:

- 1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2/ By definition, the USSGL account can only have this USSGL account attribute domain (Fed/NonFed)
- 3/ Related to investments
- 4/ Related to accounts receivable
- 5/ Related to loans receivable
- 6/ Do not use without permission from Treasury or OMB
- 7/ Related to loans
- 8/ Related to accounts payable
- 9/ Related to debt
- 10/ Earmarked Treasury Account Symbols (TAS) only
- 11/ Other than earmarked TAS
- 12/ Incurred But Not Reported (IBNR) related to employee health care programs
- 13/ Related to Government Account Series securities purchased using deposit funds.

Part 1

SUPPLEMENT

SECTION V

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SUPPLEMENT

USSGL Crosswalk - Statement of Net Cost for Fiscal 2007 Reporting

				USSGL A	ccount Attrib	outes/1	
				Adjust	ed Trial Bal	ance	
		USSGL		Federal/	Exchange/	Cust/	Addl.
No.	Bal.	Account	USSGL Account Title	NonFederal	Nonexch.	Noncust.	Info.
Prog	gram C	Costs:		_			
Proc	ı Iram A	 \.		-			
1100		.					
1	Gros	s costs (N	Note 22)				
1		6100	Operating Expenses/Program Costs	F/N			2
1		6190	Contra Bad Debt Expense - Incurred for Others	F/N			2
1		6199	Adjustment to Subsidy Expense	Ν			2
1	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt	F			2
			and/or the Federal Financing Bank				
1	Е	6320	Interest Expenses on Securities	F/N			2
1	Е	6330	Other Interest Expenses	F/N			2
1	Е	6400	Benefit Expense	F/N			2,3
1	Е	6500	Cost of Goods Sold	Ν			2
1		6600	Applied Overhead	Ν			2
1		6610	Cost Capitalization Offset	Ν			2
1		6710	Depreciation, Amortization, and Depletion	N			2
1	Е	6720	Bad Debt Expense	F/N			2
1	E	6730	Imputed Costs	F			2
1		6790	Other Expenses Not Requiring Budgetary Resources	F/N			2
1	Е	6800	Future Funded Expenses	F/N			2,3,4
1	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			3
1	E	6900	Nonproduction Costs	F/N			3,5
1	E	7210	Losses on Disposition of Assets - Other	F/N	Х		2,3
1	E	7210	Losses on Disposition of Investments	F/N	X		2,3
1	E	7212	Losses on Disposition of Borrowings	F/N	X		2,3
1	E	7280	Unrealized Losses	F/N	X		2,3
1	E	7290	Other Losses	F/N	X		2,3
1	E	7300	Extraordinary Items	N	X		2,3
1	E	7500	Distribution of Income - Dividend	Ν	Х		2,3
1	E	7600	Changes in Actuarial Liability	N			2,3
2	Less	: Earned I	Revenue				

USSGL Crosswalk - Statement of Net Cost for Fiscal 2007 Reporting

SECTION V

000			Statement of Net Cost for Fiscal 2007 Reporting	USSGL A	ccount Attrik	outes/1	
				Adjust			
Line	Trial	USSGL			Exchange/		Addl.
			USSGL Account Title	NonFederal	-		Info.
		/ 1000 unit					
2	Е	5100	Revenue From Goods Sold	F/N	Х		6
2	Е	5109	Contra Revenue for Goods Sold	F/N	Х		6
2	Е	5200	Revenue From Services Provided	F/N	Х		6
2	Е	5209	Contra Revenue for Services Provided	F/N	Х		6
2	Е	5310	Interest Revenue - Other	F/N	Х	А	
2	Е	5311	Interest Revenue - Investments	F/N	Х	А	
2	Е	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	Х	А	
2	Е	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	Х	А	
2	Е	5318	Contra Revenue for Interest Revenue - Investments	F/N	Х	А	
2	Е	5319	Contra Revenue for Interest Revenue - Other	F/N	Х	А	
2	Е	5320	Penalties, Fines, and Administrative Fees Revenue	F/N	Х	А	
2	Е	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N	Х	А	
2	Е	5400	Benefit Program Revenue	F/N	Х		
2	Е	5409	Contra Revenue for Benefit Program Revenue	F/N	Х		
2	Е	5500	Insurance and Guarantee Premium Revenue	Ν	Х		6
2	Е	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	Ν	Х		6
2	Е	5900	Other Revenue	F/N	Х		
2	Е	5909	Contra Revenue for Other Revenue	F/N	Х		
2	E	7110	Gains on Disposition of Assets - Other	F/N	Х		2,3
2	Е	7111	Gains on Disposition of Investments	F/N	Х		2,3
2	E	7112	Gains on Disposition of Borrowings	F/N	Х		2,3
2	Е	7180	Unrealized Gains	F/N	Х		2,3
2	E	7190	Other Gains	F/N	Х		2,3
3	Net P	rogram C	osts				
3	CALC	C (1 - 2)					
4	Cost	not assig	ned to programs				
4	Е	6400	Benefit Expense	F/N			3,7
4	Е	6800	Future Funded Expenses	F/N			3,7
4	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring	F			3,7
			Current-Year Budget Authority (Unobligated)				
4	Е	6900	Nonproduction Costs	F/N			3,7
4	Е	7210	Losses on Disposition of Assets - Other	Ν	Х		3,7

SUPPLEMENT

USSGL Crosswalk - Statement of Net Cost for Fiscal 2007 Reporting

			· ·	USSGL A			
				Adjust	ed Trial Bala	ance	
		USSGL		Federal/	Exchange/	Cust/	Addl.
No.	Bal.	Account	USSGL Account Title	NonFederal	Nonexch.	Noncust.	Info.
4		7211	Losses on Disposition of Investments	F/N	Х		3,7
4	E	7212	Losses on Disposition of Borrowings	F	Х		3,7
4	E	7280	Unrealized Losses	F/N	Х		3,7
4	E	7290	Other Losses	F/N	Х		3,7
4	E	7300	Extraordinary Items	F/N	Х		3,7
4	E	7500	Distribution of Income - Dividend	Ν	Х		3,7
4	E	7600	Changes in Actuarial Liability	Ν			3,7
5	Less:	: Earned r	evenues not attributed to programs				
5	E	5310	Interest Revenue - Other	F/N	Х		8
5		5311	Interest Revenue - Investments	F/N	Х		8
5 5		5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	Х		8
5		5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	Х		8
5 5	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	Х		8
5	E	5319	Contra Revenue for Interest Revenue - Other	F/N	Х		8
5	E	5900	Other Revenue	F/N	Х		8
5	E	5909	Contra Revenue for Other Revenue	F/N	Х		8
5		7110	Gains on Disposition of Assets - Other	N	Х		3,7
5	E	7111	Gains on Disposition of Investments	F/N	Х		3,7
5	E	7112	Gains on Disposition of Borrowings	F	Х		3,7
5	E	7180	Unrealized Gains	F/N	Х		3,7
5	Е	7190	Other Gains	F/N	Х		3,7
6		ost of ope					
6	CALC	C (3 + 4 - 5					

SUPPLEMENT

Footnotes and Additional Information:

- 1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2. Production
- 3. Nonproduction
- 4. Excludes non-recurring cleanup costs.
- 5. Report stewardship costs separately.
- 6. By definition, the only valid attribute domain value for this USSGL account is X Exchange
- 7. Cost not assigned to programs.
- 8. Exchange revenue not attributable to programs.

SUPPLEMENT

	Crosswalk - Statement of Changes in Net Position for Fiscal 2007 Reporting USSGL Account Attributes/1							
					Adjusted Trial Balance			
	Trial	USSGL		Earmarked	All Other	Exch./	Custodial/	Addl.
Line No.	Bal.	Account	USSGL Account Title	Funds	Funds	Nonexch.	Noncust.	Info.
Cumulati	ive Results	s of Oper	ations:					
1	Beginnir	ng Balano	285					
1		3310	Cumulative Results of Operations	Х	Х			
<u>.</u>		0010						
2	Adiustm	ents (+/-)						
2a			unting Principles (+/-)					
2a		5709	Expended Appropriations - Prior-Period Adjustments	Х	Х			
			Due to Changes in Accounting Principles					
2a	E	7401	Prior-Period Adjustments Due to Changes in	Х	Х			
		-	Accounting Principles					
2b	Correcti	ons of Er	rors (+/-)					
2b		5708	Expended Appropriations - Prior-Period Adjustments	Х	Х			
			Due to Corrections of Errors					
2b	E	7400	Prior-Period Adjustments Due to Corrections of Errors	Х	Х			
3	Beginnir	ng Balang	ces, as Adjusted					
•	CALC (1			Х	Х			
	0,0 (
Budgeta	ry Financir	na Source	es:					
4	Other Ac	djustmen	ts (Rescissions, etc.) (+/-)					
4		5790	Other Financing Sources	Х	Х			8
			<u> </u>					
5	Appropr	iations U	sed					
5	E	5700	Expended Appropriations	Х	Х			4
6	Nonovak	nange Re	Venue					
6		5310	Interest Revenue - Other	Х	Х	Т	А	
6		5310 5311	Interest Revenue - Investments	X	X	T	A	
6 6		5312	Interest Revenue - Investments Interest Revenue - Loans Receivable/Uninvested	X	Х	T	A	
0		5512	Funds	^	~	I	~	
6	E	5317	Contra Revenue for Interest Revenue - Loans	Х	Х	Т	A	
-			Receivable					
6		5318	Contra Revenue for Interest Revenue - Investments	Х	X	T	A	
6		5319	Contra Revenue for Interest Revenue - Other	Х	X	T	A	
6	E	5320	Penalties, Fines, and Administrative Fees Revenue	Х	Х	Т	A	

SUPPLEMENT

						USSGL Acco	unt Attributes/1	
						Adjusted T	rial Balance	
	Trial	USSGL		Earmarked	All Other	Exch./	Custodial/	Addl.
Line No.	Bal.	Account	USSGL Account Title	Funds	Funds	Nonexch.	Noncust.	Info.
6	E	5329	Contra Revenue for Penalties, Fines, and	Х	Х	Т	A	
			Administrative Fees					
6	E	5400	Benefit Program Revenue	Х	Х	Т		
6	E	5409	Contra Revenue for Benefit Program Revenue	Х	Х	Т		
6	E	5800	Tax Revenue Collected	Х	Х	Т	A	9, 12
6	E	5801	Tax Revenue Accrual Adjustment	Х	Х	Т	A	9, 12
6	E	5809	Contra Revenue for Taxes	Х	Х	Т	A	9, 12
6	E	5890	Tax Revenue Refunds	Х	Х	Т	A	9, 12
6	Е	5900	Other Revenue	Х	Х	Т	A	
6	E	5909	Contra Revenue for Other Revenue	Х	Х	Т	A	
7	Donatio	ons and Fo	contract of Cash and Cash Equivalents					
7	E	5600	Donated Revenue - Financial Resources	Х	Х	Т		12
7	E	5609	Contra Revenue for Donations - Financial Resources	X	X	T		12
7	E	5900	Other Revenue	X	X	T		3
7	E	5909	Contra Revenue for Other Revenue	X	X	T		3
0	Tropofe							
8			Without Reimbursement (+/-)	V	V			
8	E	5740 5745	Appropriated Earmarked Receipts Transferred In	X	X X			
8	E		Appropriated Earmarked Receipts Transferred Out	X	X			
8	E	5750	Expenditure Financing Sources - Transfers-In					
8 8	E	5755	Nonexpenditure Financing Sources - Transfers-In	X X	X			
	E	5760	Expenditure Financing Sources - Transfers-Out		X			
8	E	5765	Nonexpenditure Financing Sources - Transfers-Out	X	X		•	
8	Е	5997	Financing Sources Transferred In From Custodial Statement Collections	X	Х		A	
9	Other (
9	E	5790	Other Financing Sources	Х	Х			2
9	E	7110	Gains on Disposition of Assets - Other	Х	Х	Т		2
9	E	7111	Gains on Disposition of Investments	Х	Х	Т		2
9	E	7112	Gains on Disposition of Borrowings	Х	Х	Т		2
9	E	7180	Unrealized Gains	Х	Х	Т		2
9	E	7190	Other Gains	Х	Х	Т		2
9	E	7210	Losses on Disposition of Assets - Other	Х	Х	Т		2
9	E	7211	Losses on Disposition of Investments	Х	Х	Т		2
9	E	7212	Losses on Disposition of Borrowings	Х	Х	Т		2
9	E	7280	Unrealized Losses	Х	Х	Т		2
9	E	7290	Other Losses	Х	Х	Т		2
9	E	7500	Distribution of Income - Dividend	Х	Х	Т		2

SUPPLEMENT

					USSGL Account Attributes/1				
						Adjusted Trial Balance			
	Trial	USSGL		Earmarked	All Other	Exch./	Custodial/	Addl.	
_ine No.	Bal.	Account	USSGL Account Title	Funds	Funds	Nonexch.	Noncust.	Info.	
Other Fir) ancing S	ources (N	lon Exchange):						
10	Donatio	ns and Fo	orfeitures of Property						
10	E	5610	Donated Revenue - Nonfinancial Resources	Х	Х	Т		12	
10	E	5619	Contra Donated Revenue - Nonfinancial Resources	Х	Х	Т		12	
10	E	5900	Other Revenue	Х	Х	Т		5, 6	
10	E	5909	Contra Revenue for Other Revenue	Х	Х	Т		5, 6	
11			Without Reimbursement (+/-)						
11	E	5720	Financing Sources Transferred In Without Reimbursement	х	Х				
11	E	5730	Financing Sources Transferred Out Without Reimbursement	Х	Х				
12	Imputed	l I Financin	l Ig						
12	E	5780	Imputed Financing Sources	Х	Х				
13	Other (-								
13 13	E	5790	Other Financing Sources	Х	Х			5	
13	E	5790 5799	Adjustment of Appropriations Used	× X	X			5	
13	E	5900	Other Revenue	X	X	Т		5, 7	
13	E	5909	Contra Revenue for Other Revenue	X	X	T		5, 7	
13	E	7110	Gains on Disposition of Assets - Other	X	X	T		5	
13	E	7110	Gains on Disposition of Investments	X	X	T		5	
13	E	7112	Gains on Disposition of Borrowings	X	X	T		5	
13	E	7180	Unrealized Gains	X	X	T		5	
13	E	7190	Other Gains	X	X	Ť	<u> </u>	5	
13	E	7210	Losses on Disposition of Assets - Other	X	X	T		5	
13	E	7211	Losses on Disposition of Investments	X	X	Ť		5	
13	E	7212	Losses on Disposition of Borrowings	X	X	T		5	
13	E	7280	Unrealized Losses	X	X	T		5	
13	E	7290	Other Losses	X	X	Т		5	
13	E	7500	Distribution of Income - Dividend	X	X	T		5	
14	Total Fi	nancing S							
1-7	CALC (4		JOUI 003	Х	Х		<u> </u>		
		ĺ ĺ							
15	Net Cos	st of Operation	ations (+/-)	Х	Х				

SUPPLEMENT

							USSGL Account Attributes/1 Adjusted Trial Balance		
						Adjusted Trial Balance			
	Trial	USSGL		Earmarked	All Other	Exch./	Custodial/	Addl.	
Line No.			t USSGL Account Title	Funds	Funds	Nonexch.	Noncust.	Info.	
16	Net Ch	ange							
	CALC	(14-15)		Х	Х				
17	Cumul	ative Res	l ults of Operations						
	CALC	(3+16)		Х	Х				
Unexper	nded App	ropriatio	ns:						
		T							
18	Beginr	ning Balai	nces						
18	В	3100	Unexpended Appropriations - Cumulative	Х	Х				
19	Adjust	ments (+/	-)						
19a	Chang		ounting Principles (+/-)						
19a	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	Х	Х				
19b	Correc	tions of E	Fror (+/-)	1					
19b	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	Х	Х				
20			nces, as Adjusted						
	CALC	(1819b)		Х	Х				
Budgeta	ry Financ	ing Sour	Ces:						
21	Appro		Received						
21	E	3101	Unexpended Appropriations - Appropriations Received	X	Х			11	
22	Appro	oriations	 Transferred-In/Out (+/-)						
22	E	3102	Unexpended Appropriations - Transfers-In	Х	Х			4	
22	E	3103	Unexpended Appropriations - Transfers-Out	X	X			4	
23	Other /	 Adjustme	nts (Rescissions, etc.) (+/-)						
23 23	E	3106	Unexpended Appropriations - Adjustments	Х	Х			4	
24	Appro	oriations							
24	E	3107	Unexpended Appropriations - Used	Х	Х				

Part 1

SECTION V

						USSGL Accou	unt Attributes/1	
						Adjusted T	Adjusted Trial Balance	
	Trial	USSGL		Earmarked	All Other	Exch./	Custodial/	Addl.
Line No.	Bal.	Account	USSGL Account Title	Funds	Funds	Nonexch.	Noncust.	Info.
25	Total E	Total Budgetary Financing Sources						
	CALC (2124)			Х	Х			
26	Total L	Inexpende	d Appropriations					
	CALC	CALC (20+25)			Х			
27	Not Po	sition						
21		Net Position			N/			10
	CALC	CALC (17+26)		Х	Х			10

SUPPLEMENT FOOTNOTES AND ADDITIONAL INFORMATION:

SECTION V

- 1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2/ Budgetary.
- 3/ Budgetary. Related to forfeitures of cash and cash equivalents.
- 4/ Debit-Decreases/Credit-Increases.
- 5/ No budgetary impact.
- 6/ Related to forfeitures of properties.
- 7/ Portion associated with nonexchange revenue.
- 8/ Related to adjustments. Debit-Decreases/Credit-Increases
- 9/ Reported by recipient/noncustodial entity only.
- 10/ Should equal the ending amount reported as net position on the Balance Sheet.
- 11/ Should tie to the Statement of Budgetary Resources, line 3A1, except for trust and special funds and during a continuing resolution.
- 12/ By definition, the only valid attribute domain value for this USSGL account is T Nonexchange.

SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2007 Reporting

				USSGL Account Attributes/1	
	-			Adjusted Trial Balance	
Line No.	Trial	Acct.			
	Bal.	No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.
Revenue	Activity	/:			
	,	Ī			
Source	es of Cas	sh Collec	ctions:		
1		ual Incor	ne and FICA/SECA Taxes		
1	E	5800	Tax Revenue Collected	S	
2	Corpor	ate Incor	ne Taxes		
2	E	5800	Tax Revenue Collected	S	
-				5	
3	Excise	Taxes			
3	E	5800	Tax Revenue Collected	S	
4		and Gift			
4	E	5800	Tax Revenue Collected	S	
5	Federal	Unemp	oyment Taxes		
5	E	5800	Tax Revenue Collected	S	
	0				
6	Custom			2	
6	E	5800	Tax Revenue Collected	S	
7	Miscella	aneous			
7	E-B	1310	Accounts Receivable	S	3, 4
7	E-B	1319	Allowance for Loss on Accounts Receivable	S	3, 4
7	E-B	1340	Interest Receivable	S	2, 3
7	E-B	1349	Allowance for Loss on Interest Receivable	S	2, 3
7	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	3
7	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees F	S	3
7	E	5310	Interest Revenue - Other	S	
7	E	5311	Interest Revenue - Investments	S	
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	S	
7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	S	

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2007 Reporting

				USSGL Account Attributes/1	
	-	-		Adjusted Trial Balance	
Line No.	Trial	Acct.			
	Bal.	No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.
7	E	5318	Contra Revenue for Interest Revenue - Investments	S	
7	E	5319	Contra Revenue for Interest Revenue - Other	S	
7	E	5320	Penalties, Fines, and Administrative Fees Revenue	S	
7	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	S	
7	E	5600	Donated Revenue - Financial Resources	S	
7	E	5609	Contra Revenue for Donations - Financial Resources	S	
7	E	5800	Tax Revenue Collected	S	
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other Revenue	S	
8	Total Ca	l ash Coll	ections		
8	CALC (1.	. 7)			
9	Accrual	Adjustr	nents		
9 9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts Receivable	5 5	
9	E-B	1340	Interest Receivable	S	
9	E-B	1349	Allowance for Loss on Interest Receivable	s	
9	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	
9	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees R	S	
9	E-B	2110	Accounts Payable	S	5
9	E	5801	Tax Revenue Accrual Adjustment	S	0
9	E	5809	Contra Revenue for Taxes	S	
10	Total C	 stodial	Revenue		
10	CALC (8				
-	(-	- /			
Diepos	ition of (Collectic)ns:		
Dishos					
11	Transfe	rred to (Others (by Recipient):		
11	E-B	2110	Accounts Payable	S	6
11	E-B	2980	Custodial Liability	S	7, 8, 9
11	E	5890	Tax Revenue Refunds	S	

SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2007 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial	Acct.			
	Bal.	No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.
11	E	5990	Collections for Others	S	7, 9
11	Е	5998	Custodial Collections Transferred Out to a Treasury Account	S	
11	E	6330	Other Interest Expenses	S	
12	(Increas	se)/Decro	ease in Amount Yet To Be Transferred (+/-)		
12	È	5991	Accrued Collections for Others	S	9
"Optional	Method"				
12	E-B	2980	Custodial Liability	S	3, 9, 10
13	Refund	s and Ot	her Payments		
13	E-B	2110	Accounts Payable	S	5
13	E	5890	Tax Revenue Refunds	S	
13	E	6330	Other Interest Expenses	S	
13	E	6790	Other Expenses Not Requiring Budgetary Resources	S	12
14	Retaine	d by the	Reporting Entity		
14	CALC (10	0 - 11 - 12	2 - 13)		
"Optional	Method"				
14	CALC (10	0 - 11 + 1: T	2 - 13)		
15	Net Cus	todial A	l ctivity		
15			2 - 13 - 14)		11
"Optional	Method"				
15	CALC (10	0 - 11 + 1	2 - 13 - 14)		11

Part 1

SUPPLEMENT

Footnotes and Additional Information:

Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See amendments to OMB Circular No. A-136 "Financial Reporting Requirements," and " FASAB SFFAS No. 7 "Accounting for Revenue and Other Financing Sources," paragraph 45). If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then sources and disposition of the collections may be disclosed in accompanying footnotes. (See amendments to OMB Circular No. A-136.)

Footnotes:

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

- 2/ Related to interest revenue.
- 3/ (Increase)/Decrease
- 4/ Related to other revenue.
- 5/ Related to tax revenue refunded and custodial interest expense
- 6/ Related to tax revenue refunds.

7/ If the balance of USSGL account 5990 is used to get the amount of cash collected for others, then USSGL account 2980 should not be used. USSGL account 2980 is included on the crosswalk as an alternative to using USSGL account 5990.

8/ Cash collections only - from debits to 2980.

9/ By definition, the USSGL account can only have this USSGL acount attribute domain.

10/ Amount yet to be collected.

11/ Must equal zero.

12/ This account is available for MMS for recording royalty credit. All other agencies need Treasury approval to use this account on this statement.