U.S. Government Standard General Ledger

SECTION V. USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2005 and 2006. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from OMB, FASAB, and 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.

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

| Fiscal 2005 Reporting: SF 133: Report on Budget Execution and Budgetary Resources FMS 2108: Yearend Closing Statement | |
|---|----------|
| OMB Form and Content Financial Statements | |
| Balance Sheet | . V - 27 |
| Statement of Net Cost | . V - 35 |
| Statement of Changes in Net Position | . V - 39 |
| Statement of Budgetary Resources (crosswalk merged with SF 133: Report on Budget Execution and Budgetary Resources, pages V - 3 through V - 17) | |
| Statement of Financing | . V - 45 |
| Statement of Custodial Activity. Budget Program and Financing (P&F) Schedule Prior Year Actual | . V - 57 |
| Column | . V - 61 |

SECTION V

| Fiscal 2006 Reporting: | Page Number |
|---|-------------|
| ➢ SF 133: Report on Budget Execution and Budgetary Resources. | V - 87 |
| and Statement of Budgetary Resources | |
| FMS 2108: Yearend Closing Statement | V - 103 |
| OMB Form and Content Financial Statements | |
| Balance Sheet | V - 111 |
| Statement of Net Cost | V - 121 |
| • Statement of Changes in Net Position | V - 125 |
| • Statement of Budgetary Resources (crosswalk merged with | |
| SF 133: Report on Budget Execution and Budgetary Resource | ces, |
| pages V - 87 through V - 102) | |
| • Statement of Financing | V - 131 |
| Statement of Custodial Activity | V - 143 |

| | 1 | | | | | USSGL Ac | | | | | | | 4 |
|----------|----------------|--|--------|-------|------|----------|--------|-----------|--------|--------|---------|----------|----------|
| Line | USSGL | USSGL Account | Debit/ | Begin | | Pub. Law | | - | Reimb. | Avail. | Trans. | TAFS | Addl. |
| No. | Acct. | Title | Credit | End/4 | Туре | No. | Categ. | Rpt. Code | Flag | Time | Partner | Status/3 | Info. |
| BUDG | ETARY RESOUR | CES | - | | | | | | | | | | ┣─── |
| BUDG | LIANT RESOUR | | | | | | | | | | | | |
| 1 | Budget Authori | ty | | | | | | | | | | | |
| 1A | Appropriation | | | | | | | | | | | | |
| 1A 1A | 4111 | Dahi Linuidatian Annonistiana | | E | | ###-### | | | | | | U | L |
| 1A 1A | 4111 | Debt Liquidation Appropriations | | | | ###-### | | | | | | U | L |
| | | Liquidation of Deficiency - Appropriations | | E | | | | | | | | - | L |
| 1A | 4114 | Appropriated Trust or Special Fund Receipts | | E | | ###-### | | | | | | U | |
| 1A | 4115 | Loan Subsidy Appropriation | | E | | ###-### | | | | | | U | |
| 1A | 4117 | Loan Administrative Expense Appropriation | | E | | ###-### | | | | | | U | |
| 1A | 4118 | Reestimated Loan Subsidy Appropriation | | E | | ###-### | | | | | | U | |
| 1A | 4119 | Other Appropriations Realized | | E | | ###-### | | | | | | U | |
| 1A | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | E | | ###-### | | | | | | U | 4 |
| 1A | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | В | | ###-### | | | | | | U | 4 |
| 1A | 4123 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction | | E | Р | ###-### | | | | | | U | |
| 1A | 4124 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction | | E | | ###-### | | | | | | U | |
| 1A | 4125 | Loan Modification Adjustment Transfer Appropriation | | E | | ###-### | | | | | | U | |
| 1A | 4126 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable | | E | | ###-### | | | | | | U/E | 4 |
| 1A | 4126 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable | | В | | ###-### | | | | | | U/E | 4 |
| 1A | 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable | | E | | ###-### | | | | | | U/E | 4 |
| 1A | 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable | | В | | ###-### | | | | | | U/E | 4 |
| 1A | 4128 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In | | E | Р | ###-### | | | | | | U/E | |
| 1A | 4129 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out | | E | | ###-### | | | | | | U/E | |
| 1A | 4138 | Appropriation To Liquidate Contract Authority | | E | | ###-### | | | | | | U/E | |
| 1A | 4150 | Reappropriations | | E | | ###-### | | | | | | U | |
| 1A | 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | | E | | ###-### | | | | | | U | |
| 1A | 4384 | Temporary Reduction Returned by Appropriation | 1 | E | Р | ###-### | 1 | | | | | U | 4 |
| 1A | 4384 | Temporary Reduction Returned by Appropriation | | В | Р | ###-### | | | | | | U | 4 |
| 1A | 4391 | Adjustments to Indefinite No-Year Authority | D | E | | ###-### | | | | | | U | |

| Line | USSGL | USSGL Account | Dehitt | Barrin | A 4 h | USSGL Ac | | | Doimt | A | Trans | TAFO | الد اد ۸ |
|-------------|-----------------|--|------------------|----------------|---------------|-----------------|--------|----------------------|--------|----------------|-------------------|------------------|----------------|
| Line No. | Acct. | Title | Debit/ Credit | Begin End/4 | Auth. Type | Pub. Law No. | | Program Rpt. Code | Reimb. | Avail. Time | Trans. Partner | TAFS Status/3 | Addl. Info. |
| 1A | 4394 | Receipts Unavailable for Obligation Upon Collection | Credit | End/4 | туре | NO. ###-### | Categ. | Rpt. Code | Flag | Time | Partner | Status/3 | 4 |
| 1A | 4394 | Receipts Unavailable for Obligation Upon Collection | | B | | ###-### | | | | | | U | 4 |
| | | | | D | | | | | | | | | |
| 1B | Borrowing Aut | hority | | | | | | | | | | | |
| 1B | 4042 | Estimated Indefinite Borrowing Authority | | E | | ###-### | | | | | | U | 5 |
| 1B | 4128 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - | | E | В | ###-### | | | | - | | U | Ŭ |
| 10 | 4120 | Transfers-In | | - | | | | | | | | 0 | |
| 1B | 4141 | Current-Year Borrowing Authority Realized | | E | | ###-### | | | | | | U | |
| 1C | Contract Autho | | | | | | | | | | | | |
| 10 | 4032 | • | | - | | ###-### | | | | | | U | 5 |
| | | Estimated Indefinite Contract Authority | | E | | | | | | | | U | 5 |
| 1C | 4131 | Current-Year Contract Authority Realized | | E | | ###-### | | | | | | U | |
| 1D | Net Transfers (| l + or -) | 1 | | <u> </u> | | | | | | | | |
| 1D | 4137 | Transfers of Contract Authority | | Е | | ###-### | | | | | | U/E | 4 |
| 1D | 4137 | Transfers of Contract Authority | | В | | ###-### | | | | | | U/E | 4 |
| 1D | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | E | | ###-### | | | | | | U/E | 4 |
| 1D | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | В | | ###-### | | | | | | U/E | 4 |
| 1D | 4167 | Allocations of Realized Authority - Transferred From Invested Balances | | E | | ###-### | | | | | | U/E | |
| 1D | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | | E | | ###-### | | | | | | U | 4 |
| 1D | 4170 | Transfers - Current-Year Authority | | E | | ###-### | | | | | | U | |
| 1D | 4171 | Non-Allocation Transfers of Invested Balances - Receivable | 1 | E | | ###-### | | | | | | U/E | 4 |
| 1D | 4171 | Non-Allocation Transfers of Invested Balances - Receivable | 1 | В | | ###-### | | | | | | U/E | 4 |
| 1D | 4172 | Non-Allocation Transfers of Invested Balances - Payable | | E | | ###-### | | | | | | U/E | 4 |
| 1D | 4172 | Non-Allocation Transfers of Invested Balances - Payable | | В | | ###-### | | | | | | U/E | 4 |
| 1D | 4173 | Non-Allocation Transfers of Invested Balances - Transferred | | E | | ###-### | | | | | | U/E | |
| 1D | 4175 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts | | E | | ###-### | | | | | | U | |
| | | | | | | | | | | | | | |
| 1E | Other | | | | | | | | | | | | |
| 1E | 4120 | Appropriations Anticipated - Indefinite | | E | | ###-### | | | | | | U | 5 |
| 1E | 4160 | Anticipated Transfers - Current-Year Authority | | E | | ###-### | | | | | | U | 5 |
| 1E | 4165 | Allocations of Authority - Anticipated From Invested Balances | | E | | ###-### | | | | | | U | 5 |
| 2 | Unobligated Ba | alance | | | | | | | | | | | 6 |
| | - | | 1 | | | | | | | | | | |
| 2A | Brought Forwa | rd, October 1 | 1 | | | | 1 | | | | | | |
| 2A | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | İ | В | | | 1 | | | 1 | | U | |

| | • | | | | | USSGL Ac | | 1 | | | | | |
|------------------|---------------|--|--------|------------|-------|----------|--------|-----------|--------|------|---------|-----------------|----------|
| Line | USSGL | USSGL Account | Debit/ | Begin | Auth. | | | - | Reimb. | | Trans. | TAFS | Addl. |
| No. 2A | Acct. 4126 | Title Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - | Credit | End/4 B | Туре | No. | Categ. | Rpt. Code | Flag | Time | Partner | Status/3 U/E | Info. |
| 24 | 4120 | Receivable | | Б | | | | | | | | 0/E | |
| 2A | 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - | | В | | | | | | | | U/E | |
| | | Payable | | | | | | | | | | | 1 |
| 2A | 4136 | Contract Authority To Be Liquidated by Trust Funds | | В | | | | | | | | U/E | |
| 2A | 4137 | Transfers of Contract Authority | | В | | | | | | | | U/E | |
| 2A | 4139 | Contract Authority Carried Forward | | В | | | | | | | | U/E | |
| 2A | 4149 | Borrowing Authority Carried Forward | | В | | | | | | | | U/E | |
| 2A | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | 1 | В | | | | | | | | U/E | |
| 2A | 4171 | Non-Allocation Transfers of Invested Balances - Receivable | | В | | | | | | | | U/E | |
| 2A | 4172 | Non-Allocation Transfers of Invested Balances - Payable | | В | | | | | | | | U/E | |
| 2A | 4201 | Total Actual Resources - Collected | | В | | | | | | | | U/E | |
| 2A | 4221 | Unfilled Customer Orders Without Advance | | В | 1 | | | | | | F/E | U/E | |
| 2A | 4222 | Unfilled Customer Orders With Advance | | В | | | | | | | | U/E | |
| 2A | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | В | | | | | | | | U/E | |
| 2A | 4251 | Reimbursements and Other Income Earned - Receivable | 1 | В | | | | | | | F/E | U/E | |
| 2A | 4281 | Actual Program Fund Subsidy Receivable | | В | | | | | | | | U/E | |
| 2A | 4283 | Interest Receivable From Treasury | | В | 1 | | | | | | | U/E | |
| 2A | 4285 | Receivable From the Liquidating Fund | | В | 1 | | | | | | | U/E | |
| 2A | 4286 | Receivable From the Financing Fund | | В | | | | | | | | U/E | |
| 2A | 4287 | Other Federal Receivables | | В | | | | | | | | U/E | |
| 2A | 4384 | Temporary Reduction Returned by Appropriation | | В | | | | | | | | U/E | |
| 2A | 4394 | Receipts Unavailable for Obligation Upon Collection | | В | 1 | | | | | | | U/E | |
| 2A | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | В | | | | | | | | U/E | |
| 2A | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | В | | | | | | | | U/E | |
| 2A | 4801 | Undelivered Orders - Obligations, Unpaid | | В | | | | | | | | U/E | |
| 2A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | В | | | | | | | | U/E | |
| 2A | 4901 | Delivered Orders - Obligations, Unpaid | | В | 1 | | | | | | | U/E | |
| 2A | 4908 | Authority Outlayed Not Yet Disbursed | | В | | | | | | | | U | |
| 2B | Net Transfer | s, Balances, Actual (+ or -) | | | | | | | | | | | ┢─── |
| 2B | 4176 | Allocation Transfers of Prior-Year Balances | 1 | E | | | | | | | | U/E | ┢─── |
| 2B | 4190 | Transfers - Prior-Year Balances | 1 | E | - | | | | | | | U | ┢─── |
| 2B | 4191 | Balance Transfers - Extensions of Availability Other Than Reappropriations | 1 | E | | | | | | | | U/E | |
| 2B | 4192 | Balance Transfers - Unexpired to Expired | | E | | | | | | | | U/E | |
| 2B | 4199 | Transfer of Expired Expenditure Transfers - Receivable | 1 | E | | | | | | | | U/E | |
| 2B | 4320 | Adjustments for Changes In Prior-Year Allocations of Budgetary Resources | 1 | E | | | | | | | | U/E | |
| | | | | | | | | | | | | | |

| | | Si 155. Report on Budget Execution and Budgetaly Resources/1101 11scal 200 | | | | USSGL Ac | count At | tributes/2 | | | | | |
|------------|----------------|--|--------|-------|-------|----------|----------|------------|--------|----------|------------|------------|----------|
| Line | USSGL | USSGL Account | Debit/ | Begin | Auth. | Pub. Law | Apport. | Program | Reimb. | Avail. | Trans. | TAFS | Addl. |
| No. | Acct. | Title | Credit | End/4 | Туре | No. | Categ. | Rpt. Code | Flag | Time | Partner | Status/3 | Info. |
| 2C | - | ansfers, Balances (+ or -) | | | | | | | | | | | |
| 2C | 4180 | Anticipated Transfers - Prior-Year Balances | | E | | | | | | | | U | 5 |
| 3 | Spending Auth | ority From Offsetting Collections (Gross) | | | | | | | | | | | |
| - | openang Aut | | | | | | | | | | | | |
| 3A | Earned | | | | | | | | | | | | |
| | | | | | | | | | | | | | - |
| 3A1 | Collected | | | | | | | | | | | | |
| 3A1 | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | | | | | U/E | |
| 3A1 | 4252 | Reimbursements and Other Income Earned - Collected | | Е | | | | | | | | U/E | |
| 3A1 | 4260 | Actual Collections of "governmental-type" Fees | | E | | | | | | | | U/E | |
| 3A1 | 4261 | Actual Collections of Business-Type Fees | | E | | | | | | | | U/E | |
| 3A1 | 4262 | Actual Collections of Loan Principal | | E | | | | | | | | U/E | |
| 3A1 | 4263 | Actual Collections of Loan Interest | | E | | | | | | | | U/E | |
| 3A1 | 4264 | Actual Collections of Rent | | E | | | | | | | | U/E | |
| 3A1 | 4265 | Actual Collections From Sale of Foreclosed Property | | E | | | | | | | | U/E | |
| 3A1 | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | E | | | | | | | | U/E | |
| 3A1 | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | E | | | | | | | | U/E | |
| 3A1 | 4271 | Actual Program Fund Subsidy Collected | | E | | | | | | | | U/E | |
| 3A1 | 4273 | Interest Collected From Treasury | | E | | | | | | | | U/E | |
| 3A1 | 4275 | Actual Collections From Liquidating Fund | | E | | | | | | | | U/E | |
| 3A1 | 4276 | Actual Collections From Financing Fund | | E | | | | | | | | U/E | |
| 3A1 | 4277 | Other Actual Collections - Federal | | E | | | | | | | | U/E | |
| 3A1 | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | E | | | | | | | | U/E | |
| 3A1 | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | E | | | | | | | | U/E | |
| | Develophic Fre | m Enders Downer | | | | | | | | | | | |
| 3A2 3A2 | | m Federal Sources | | E | | | | | | | F/E | U/E | |
| 3A2 3A2 | 4251 4251 | Reimbursements and Other Income Earned - Receivable | | B | | | | | | | F/E F/E | U/E | 4 |
| 3A2 3A2 | | Reimbursements and Other Income Earned - Receivable | | | | | | | | | F/E | U/E | |
| 3A2 3A2 | 4281 | Actual Program Fund Subsidy Receivable | | E | | | | | | | | - | 4 |
| 3A2 3A2 | 4281 | Actual Program Fund Subsidy Receivable | | B | | | | | | | | U/E U/E | 4 |
| | 4283 | Interest Receivable From Treasury | | | | | | | | <u> </u> | | | 4 |
| 3A2 | 4283 | Interest Receivable From Treasury | | В | | | | | | | | U/E | 4 |
| 3A2 | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | U/E | 4 |
| 3A2 | 4285 | Receivable From the Liquidating Fund | | В | | | | | | | | U/E | 4 |
| 3A2 | 4286 | Receivable From the Financing Fund | | Е | | | | | | | | U/E | 4 |

| | | or 155: Report on Budget Execution and Budgetary Resources/ Fior Fiscal 200 | | | | USSGL Ac | count Att | ributes/2 | | | | | 1 |
|------|-----------------|--|----------|-------|-------|----------|-----------|-----------|--------|--------|---------|----------|----------|
| Line | USSGL | USSGL Account | Debit/ | Begin | Auth. | Pub. Law | Apport. | Program | Reimb. | Avail. | Trans. | TAFS | Addl. |
| No. | Acct. | Title | Credit | End/4 | Туре | No. | Categ. | Rpt. Code | Flag | Time | Partner | Status/3 | Info. |
| 3A2 | 4286 | Receivable From the Financing Fund | | В | | | | | | | | U/E | 4 |
| 3A2 | 4287 | Other Federal Receivables | | E | | | | | | | | U/E | 4 |
| 3A2 | 4287 | Other Federal Receivables | | В | | | | | | | | U/E | 4 |
| 20 | Change In Linfi | | | | | | | | | | | | |
| 3B | Change in Unfil | led Customer Orders (+ or -) | | | | | | | | | | | |
| 3B1 | Advance Recei | ved | | | | | | | | | | | |
| 3B1 | 4222 | Unfilled Customer Orders With Advance | | E | | | | | | | | U/E | 4 |
| 3B1 | 4222 | Unfilled Customer Orders With Advance | | B | | | | | | | | U/E | 4 |
| 3D I | 4222 | | | D | | | | | | | | U/E | 4 |
| 3B2 | Without Advand | ce From Federal Sources | | | | | | | | | | | |
| 3B2 | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | | F/E | U/E | 4 |
| 3B2 | 4221 | Unfilled Customer Orders Without Advance | | B | | | | | | | F/E | U/E | 4 |
| | | | | | | | | | | | | | |
| 3C | Anticipated for | rest of year, without advance | | | | | | | | | | | |
| 3C | 4060 | Anticipated Collections From Non-Federal Sources | D | Е | | | | | | | | U | 5 |
| 3C | 4070 | Anticipated Collections From Federal Sources | D | E | | | | | | | | U | 5 |
| 3C | 4210 | Anticipated Reimbursements and Other Income | D | E | | | | | | | | U | 5 |
| | | | | | | | | | | | | | |
| 3D | Previously una | | | | | | | | | | | | |
| 3D | 4123 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction | | E | S | ###-### | | | | | | U | |
| 3D | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | | E | | ###-### | | | | | | U | |
| 3D | 4384 | Temporary Reduction Returned by Appropriation | | E | S | ###-### | | | | | | U | 4 |
| 3D | 4384 | Temporary Reduction Returned by Appropriation | | В | S | ###-### | | | | | | U | 4 |
| | | | | | | | | | | | | | |
| 3E | Transfers From | Trust Funds | | | | | | | | | | | 7 |
| 3E1 | Collected | | | | | | | | | | | | |
| 3E1 | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | 1 | E | | | | | | | | U/E | |
| | | | | | | 1 | | | | | | | |
| 3E2 | Anticipated | | | | | | | | | | | | |
| 3E2 | 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | | E | | | | | | | | U | 5 |
| 3E2 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | Е | | | | | | | | U/E | 4 |
| 3E2 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | В | | | | | | | | U/E | 4 |
| | | | <u> </u> | | | ļ | | | | | | | |
| 3F | Subtotal | | | | 1 | 1 | | | | | | | 1 |

| Line | USSGL | USSGL Account | Debit/ | Begin | Auth | USSGL Ac Pub. Law | 1 | 1 | Reimb. | Avail. | Trans. | TAFS | Addl. |
|------|-----------------|---|--------|-------|----------|----------------------|----------|-----------|--------|--------|----------|----------|----------|
| No. | Acct. | Title | Credit | End/4 | Type | | | Rpt. Code | | Time | Partner | Status/3 | Info. |
| 4 | | Prior-Year Obligations | Credit | Enu/4 | туре | NO. | Calley. | Kpt. Code | Flay | Time | Fartiler | Status/3 | 8 |
| | | | | | | | - | | | | | | |
| 4A | Actual | | | | | | | | | | | | |
| 4A | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | E | | | | | | | | U/E | |
| 4A | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | U/E | |
| 40 | Anticipated | | | | | | | | | | | | |
| 4B | • | | | | | | | | | | | | |
| 4B | 4310 | Anticipated Recoveries of Prior-Year Obligations | D | E | | | | | | | | U | 5 |
| 5 | Temporarily No | t Available Pursuant to Public Law (-) | | | | | | | | | | | |
| 5 | 4382 | Temporary Reduction - New Budget Authority | | E | | ###-### | | | | | | U | <u> </u> |
| 5 | 4383 | Temporary Reduction - Prior-Year Balances | | E | | ###-### | | | | | | U | |
| 5 | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | | E | | ###-### | | | | | | U | |
| 5 | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | | E | | ###-### | | | | | | U | |
| 5 | 4395 | Authority Unavailable for Obligation Pursuant to Public Law - Temporary | | E | | ###-### | | | | | | U | 5 |
| 5 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | E | | ###-### | | | | | | U | 4 |
| 5 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | В | | ###-### | | | | | | U | 4 |
| 5 | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | Е | | ###-### | | | | | | U | 4 |
| 5 | 4398 | Offsetting Collections Temporarily Precluded From Obligation | | В | | ###-### | | | | | | U | 4 |
| 5 | 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation | | E | | ###-### | | | | | | U | |
| 6 | Dormononthy N | h Availabla | | | | | | | | | | | 9 |
| 0 | Permanently No | i avallable | | | | | | | | | | | 9 |
| 6A | Cancellations o | f Expired and No-Year Accounts(-) | | | | | | | | | | | |
| 6A | 4350 | Canceled Authority | | E | | | | | | | | U/E | |
| - | | | | | | | | | | | | - | |
| 6B | Enacted Reduc | tions (-) | | | | | | | | | | | |
| 6B | 4392 | Permanent Reduction - New Budget Authority | 1 | E | | ###-### | ł | | | | | U | I |
| 6B | 4393 | Permanent Reduction - Prior-Year Balances | | E | <u> </u> | ###-### | | | | | | U/E | |
| | | | | _ | | | <u> </u> | | | | | | 1 |
| 6C | Capital Transfe | rs and Redemption of Debt | | | | | <u> </u> | | | | | | |
| 6C | 4146 | Actual Repayments of Debt, Current-Year Authority | l I | Е | | | | | | | | U/E | |
| 6C | 4147 | Actual Repayments of Debt, Prior-Year Balances | 1 | Е | 1 | | İ | | | | | U/E | |
| 6C | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | | E | | | | | | | | U/E | |
| 6C | 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | Ī | E | | | | | | | | U/E | |

| | | or roo. Report on Budget Execution and Budgetary Resources rior risear 20 | | | | USSGL Ac | count Att | ributes/2 | | | | | 1 |
|----------|-----------------|--|--------|-------|----------|----------|-----------|-----------|--------|--------|---------|----------|-------|
| Line | USSGL | USSGL Account | Debit/ | Begin | Auth. | Pub. Law | Apport. | Program | Reimb. | Avail. | Trans. | TAFS | Addl. |
| No. | Acct. | Title | Credit | End/4 | Туре | No. | Categ. | Rpt. Code | Flag | Time | Partner | Status/3 | Info. |
| 6D | Other Authority | | | | | | | | | | | | |
| 6D | 4130 | Appropriation To Liquidate Contract Authority Withdrawn | | E | | | | | | | | U/E | |
| 6D | 4132 | Substitution of Contract Authority | | E | | | | | | | | U | |
| 6D | 4133 | Decreases to Indefinite Contract Authority | | E | | | | | | | | U/E | |
| 6D | 4134 | Contract Authority Withdrawn | | E | | | | | | | | U/E | |
| 6D | 4135 | Contract Authority Liquidated | | E | S | | | | | | | U/E | |
| 6D | 4140 | Substitution of Borrowing Authority | | E | | | | | | | | U/E | |
| 6D | 4143 | Decreases to Indefinite Borrowing Authority | | E | | | | | | | | U/E | |
| 6D | 4144 | Borrowing Authority Withdrawn | | E | | | | | | | | U/E | |
| 6D | 4391 | Adjustments to Indefinite No-Year Authority | С | E | | | | | | | | U | |
| 6E | Pursuant to Pu | blic Law (-) | | | | | | | | | | | |
| 6E | 4135 | Contract Authority Liquidated | | E | Р | ###-### | | | | | | U/E | |
| 6E | 4136 | Contract Authority To Be Liguidated by Trust Funds | 1 | E | | ###-### | | | | | | U/E | 4 |
| 6E | 4136 | Contract Authority To Be Liquidated by Trust Funds | | В | | ###-### | | | | | | U/E | 4 |
| <u> </u> | A | | | | | | | | | | | | |
| 6F | - | the Rest of the Year (-) | - | _ | | | | | | | | | |
| 6F | 4034 | Anticipated Adjustments to Contract Authority | | E | | | | | | | | U | 5 |
| 6F | 4044 | Anticipated Reductions to Borrowing Authority | | E | | | | | | | | U | 5 |
| 6F | 4047 | Anticipated Transfers to the General Fund of the Treasury | _ | E | | | | | | | | U | 5 |
| 7 | Total Budgetar | y Resources | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| STATU | IS OF BUDGETA | IRY RESOURCES | - | | | | | | | | | | |
| 8 | Obligations Inc | curred | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 8A | Direct | | | | | | | | | | | | 10 |
| 8A1 | Category A | | | | <u> </u> | | | | | | | | |
| 8A1 | 4801 | Undelivered Orders - Obligations, Unpaid | 1 | E | | | A | ### | D | | 1 | U/E | 4 |
| 8A1 | 4801 | Undelivered Orders - Obligations, Unpaid | 1 | В | | | A | ### | D | | | U/E | 4 |
| 8A1 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | 1 | E | | | A | ### | D | | | U/E | 4 |
| 8A1 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | 1 | В | | | A | ### | D | | | U/E | 4 |
| 8A1 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | A | ### | D | | | U/E | |
| 8A1 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | A | ### | D | | | U/E | |

| | | 1 | | 1 | | USSGL Ac | | | | 1 | | | |
|------|-----------------|--|--------|-------|-------|----------|--------|-----------|--------|--------|---------|----------|-------|
| Line | USSGL | USSGL Account | Debit/ | Begin | Auth. | | | • | Reimb. | Avail. | Trans. | TAFS | Addl. |
| No. | Acct. | Title | Credit | End/4 | Туре | No. | Categ. | Rpt. Code | Flag | Time | Partner | Status/3 | Info. |
| 8A1 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | A | ### | D | | | U/E | 4 |
| 8A1 | 4901 | Delivered Orders - Obligations, Unpaid | | В | | | A | ### | D | | | U/E | 4 |
| 8A1 | 4902 | Delivered Orders - Obligations, Paid | | E | | | A | ### | D | | | U/E | |
| 8A1 | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | A | ### | D | | | U/E | 4 |
| 8A1 | 4908 | Authority Outlayed Not Yet Disbursed | | В | | | A | ### | D | | | U/E | 4 |
| 8A1 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | A | ### | D | | | U/E | |
| 8A1 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | A | ### | D | | | U/E | |
| 8A2 | Total, Category | | | | | | | | | | | | |
| 8A2 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | В | ### | D | | | U/E | 4 |
| 8A2 | 4801 | Undelivered Orders - Obligations, Unpaid | | В | | | В | ### | D | | | U/E | 4 |
| 8A2 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | В | ### | D | | | U/E | 4 |
| 8A2 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | В | | | В | ### | D | | | U/E | 4 |
| 8A2 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | В | ### | D | | | U/E | |
| 8A2 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | В | ### | D | | | U/E | |
| 8A2 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | В | ### | D | | | U/E | 4 |
| 8A2 | 4901 | Delivered Orders - Obligations, Unpaid | | В | | | В | ### | D | | | U/E | 4 |
| 8A2 | 4902 | Delivered Orders - Obligations, Paid | | E | | | В | ### | D | | | U/E | |
| 8A2 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | В | ### | D | | | U/E | |
| 8A2 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | В | ### | D | | | U/E | |
| 8A3 | Exempt From A | Apportionment | | | | | | | | | | | |
| 8A3 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | С | | D | | | U/E | 4 |
| 8A3 | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | C | | D | | | U/E | 4 |
| 8A3 | 4802 | Undelivered Orders - Obligations, Orpaid Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | c | | D | | | U/E | 4 |
| 8A3 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | c | | D | | | U/E | 4 |
| 8A3 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | C | | D | | | U/E | - |
| 8A3 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | С | | D | | | U/E | |
| 8A3 | 4901 | Delivered Orders - Obligations, Unpaid | 1 | E | | | С | | D | | | U/E | 4 |
| 8A3 | 4901 | Delivered Orders - Obligations, Unpaid | 1 | В | | | С | | D | | | U/E | 4 |
| 8A3 | 4902 | Delivered Orders - Obligations, Paid | 1 | E | | | С | | D | | | U/E | |
| 8A3 | 4908 | Authority Outlayed Not Yet Disbursed | 1 | E | | | С | | D | | | U | 4 |
| 8A3 | 4908 | Authority Outlayed Not Yet Disbursed | 1 | В | | | С | | D | | | U | 4 |
| 8A3 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | 1 | E | | | С | | D | | | U/E | |
| 8A3 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | 1 | E | | | С | | D | | | U/E | |
| | | | 1 | | | | 1 | | 1 | | 1 | | |

| 1.100 | USSGL | | | | | USSGL Ac | | | . | | - | | <u> </u> |
|-------------|-----------------|--|------------------|----------------|---------------|-----------------|---------|----------------------|----------------|----------------|-------------------|------------------|----------------|
| Line No. | Acct. | USSGL Account Title | Debit/ Credit | Begin End/4 | Auth. Type | Pub. Law No. | Apport. | Program Rpt. Code | Reimb. Flag | Avail. Time | Trans. Partner | TAFS Status/3 | Addl. Info. |
| 8B | Reimbursable | | Credit | Enu/4 | Type | NO. | Categ. | Kpt. Code | Fidy | Time | Farther | Status/3 | 11 |
| | | | | | | | | | | | | | |
| 8B1 | Category A | | | | | | | | | | | | |
| 8B1 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | А | ### | R | | | U/E | 4 |
| 8B1 | 4801 | Undelivered Orders - Obligations, Unpaid | | В | | | А | ### | R | | | U/E | 4 |
| 8B1 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | А | ### | R | | | U/E | 4 |
| 8B1 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | В | | | A | ### | R | | | U/E | 4 |
| 8B1 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | A | ### | R | | | U/E | |
| 8B1 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | A | ### | R | | | U/E | |
| 8B1 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | A | ### | R | | | U/E | 4 |
| 8B1 | 4901 | Delivered Orders - Obligations, Unpaid | | В | | | А | ### | R | | | U/E | 4 |
| 8B1 | 4902 | Delivered Orders - Obligations, Paid | | E | | | А | ### | R | | | U/E | |
| 8B1 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | A | ### | R | | | U/E | |
| 8B1 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | A | ### | R | | | U/E | |
| 8B2 | Total, Category | /B | - | | | | | | | | | | |
| 8B2 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | В | ### | R | | | U/E | 4 |
| 8B2 | 4801 | Undelivered Orders - Obligations, Unpaid | | В | | | В | ### | R | | | U/E | 4 |
| 8B2 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | В | ### | R | | | U/E | 4 |
| 8B2 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | В | | | В | ### | R | | | U/E | 4 |
| 8B2 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | 1 | E | | | В | ### | R | | | U/E | |
| 8B2 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | В | ### | R | | | U/E | |
| 8B2 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | В | ### | R | | | U/E | 4 |
| 8B2 | 4901 | Delivered Orders - Obligations, Unpaid | | В | | | В | ### | R | | | U/E | 4 |
| 8B2 | 4902 | Delivered Orders - Obligations, Paid | | E | | | В | ### | R | | | U/E | |
| 8B2 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | В | ### | R | | | U/E | |
| 8B2 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | В | ### | R | | | U/E | |
| | | | | | | | | | | | | | |
| 8B3 | Exempt From A | Apportionment | | | | | | | | | | | |
| 8B3 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | С | | R | | | U/E | 4 |
| 8B3 | 4801 | Undelivered Orders - Obligations, Unpaid | | В | | | С | | R | | | U/E | 4 |
| 8B3 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | С | | R | | | U/E | 4 |
| 8B3 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | В | | | С | | R | | | U/E | 4 |
| 8B3 | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | 1 | E | | | С | | R | | | U/E | |
| 8B3 | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | 1 | E | | | С | | R | | | U/E | |
| 8B3 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | С | | R | | | U/E | 4 |

| Line | USSGL | USSGL Account | Dehitt | Devi | A 41- | USSGL Ac | | | Delmi | Augli | Trong | TAFO | Antell |
|-------------|-----------------|--|--------|------------|-------|----------|--------|-----------|-----------|-------|---------|-----------------|------------|
| Line No. | Acct. | Title | Debit/ | Begin | | Pub. Law | | - | Reimb. | | Trans. | TAFS | Addl. |
| 8B3 | 4901 | Delivered Orders - Obligations, Unpaid | Credit | End/4 B | Туре | No. | Categ. | Rpt. Code | Flag R | Time | Partner | Status/3 U/E | Info. 4 |
| 8B3 | 4902 | Delivered Orders - Obligations, Onpaid | - | E | | 1 | c | | R | | | U/E | - |
| 8B3 | 4902 | | - | | | | | | | | | U/E | 4 |
| | | Authority Outlayed Not Yet Disbursed | _ | E | | | C | | R | | | | |
| 8B3 | 4908 | Authority Outlayed Not Yet Disbursed | _ | В | | | С | | R | | | U/E | 4 |
| 8B3 | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | С | | R | | | U/E | |
| 8B3 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | С | | R | | | U/E | |
| 8C | Subtotal | | | | | | | | | | | | |
| 9 | Unobligated Ba | alance | - | | | | | | | | | | |
| - | | | | | | | | | | | | | |
| 9A | Apportioned | | | | | | | | | | | | 12 |
| | | | | | | | | | | | | | |
| 9A1 | Balance, Curre | ntly Available | | | | | | | | | | | |
| 9A1 | 4510 | Apportionments | | E | | | | | | Α | | U | |
| 9A1 | 4610 | Allotments - Realized Resources | | E | | | | | | | | U | |
| 9A1 | 4700 | Commitments - Programs Subject to Apportionment | | E | | | | | | | | U | |
| | | | | | | | | | | | | | |
| 9A2 | Apportioned for | or subsequent periods | | | | | | | | | | | |
| 9A2 | 4510 | Apportionments | | E | | | | | | S | | U | |
| 9A2 | 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | | E | | | | | | S | | U | 5 |
| | | | | | | | | | | | | | |
| 9A3 | Anticipated (+ | • | _ | _ | | | | | | | | | |
| 9A3 | 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | | ш | | | | | | A | | U | 5 |
| 9B | F | A | _ | | | | | | | | | | |
| - | Exempt From A | | _ | _ | | | | | | | | | |
| 9B | 4620 | Unobligated Funds Exempt From Apportionment | - | E | | | | | | | | U | |
| 9B | 4690 | Anticipated Resources - Programs Exempt From Apportionment | | E | | | | | | | | U | 5 |
| 9B | 4720 | Commitments - Programs Exempt From Apportionment | _ | E | | | | | | | | U | |
| 9C | Other Available | e | _ | | | | | | | | | | |
| 9C | | uld be on this line without prior approval of OMB. | - | | | | | | | | | | |
| | | | | | 1 | | | | | | | | |
| 10 | Unobligated Ba | alance Not Available | | | | | | | | | | | 13 |
| | 1 | | 1 | | 1 | | 1 | | 1 | 1 | | | I |
| 10A | Deferred | | - | | | | | | | | | | |

| | | | USSGL Account Attributes/2 | | | | | | | | | | |
|-----------------|-----------------|---|----------------------------|-------|-------|----------|--------|-----------|--------|--------|---------|------------|----------|
| Line | USSGL | USSGL Account | Debit/ | Begin | Auth. | Pub. Law | | | Reimb. | Avail. | Trans. | TAFS | Addl. |
| No. | Acct. | Title | Credit | End/4 | Туре | No. | Categ. | Rpt. Code | Flag | Time | Partner | Status/3 | Info. |
| 10B | Withheld Pend | - | | | | | | | | | | | |
| 10B | 4420 | Unapportioned Authority - Pending Rescission | | E | | | | | | | | U | |
| | | | | | | | | | | | | | |
| 10C | Other | | | | | | | | | | | | |
| 10C | 4060 | Anticipated Collections From Non-Federal Sources | С | E | | | | | | | | U | 5 |
| 10C | 4070 | Anticipated Collections From Federal Sources | С | E | | | | | | | | U | 5 |
| 10C | 4210 | Anticipated Reimbursements and Other Income | С | E | | | | | | | | U | 5 |
| 10C | 4310 | Anticipated Recoveries of Prior-Year Obligations | С | E | | | | | | | | U | 5 |
| 10C | 4450 | Unapportioned Authority | | E | | | | | | | | U | |
| 10C | 4630 | Funds Not Available for Commitment/Obligation | | E | | | | | | | | U | |
| 10C | 4650 | Allotments - Expired Authority | | E | | | | | | | | E | |
| | | | | | | | | | | | | | |
| 11 | Total Status of | Budgetary Resources | | | | | | | | | | | |
| REI AT | | BLIGATIONS TO OUTLAYS | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 12 | Obligated Bala | nce, Net as of October 1 | | | | | | | | | | | |
| 12 | 4221 | Unfilled Customer Orders Without Advance | | В | | | | | | | F/E | U/E | |
| 12 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | В | | | | | | | | U/E | |
| 12 | 4251 | Reimbursements and Other Income Earned - Receivable | | В | | | | | | | F/E | U/E | |
| 12 | 4281 | Actual Program Fund Subsidy Receivable | | В | | | | | | | | U/E | |
| 12 | 4283 | Interest Receivable From Treasury | | В | | | | | | | | U/E | |
| 12 | 4285 | Receivable From the Liquidating Fund | | В | | | | | | | | U/E | |
| 12 | 4286 | Receivable From the Financing Fund | | В | | | | | | | | U/E | |
| 12 | 4287 | Other Federal Receivables | | В | | | | | | | | U/E | |
| 12 | 4801 | Undelivered Orders - Obligations, Unpaid | | В | | | | | | | | U/E | |
| 12 | 4901 | Delivered Orders - Obligations, Unpaid | | В | | | | | | | | U/E | |
| 40 | Obligated Date | n an Transformed Net (1 an 1 | | | | | | | | | | | |
| 13 13 | - | nce Transferred, Net (+ or -) | | E | | | | | | | | U/E | |
| | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | | | | | | | | E/E | U/E U/E | <u> </u> |
| 13 | 4230 | Unfilled Customer Orders Without Advance - Transferred | | E | | | | | | | F/E | - | <u> </u> |
| 13 | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | | E | | | | | | | | U/E | |
| 13 | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | 1 | Е | | İ | | | | | F/E | U/E | |
| 13 | 4234 | Other Federal Receivables - Transferred | | Е | | 1 | | | | | | U/E | |
| 13 | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | I | Е | | 1 | 1 | | | | ĺ | U/E | |
| 13 | 4931 | Delivered Orders - Obligations Transferred, Unpaid | I | Е | | İ | l | | | | | U/E | |

| inc | USSGL | LISSCI Account | D. 1.11 | D - 1 | A | 1 | | ributes/2 | Detrot | A | Tractor | TAFO | A -1 -1* |
|------|-----------------|---|---------|--------------|-------|-----------------|--------|-----------|----------------|----------------|---------|----------|----------|
| | Acct. | USSGL Account Title | Debit/ | Begin | Auth. | Pub. Law No. | | - | Reimb. Flag | Avail. Time | Trans. | TAFS | Addl. |
| | | nce, Net, End of Period | Credit | End/4 | Туре | NO. | Categ. | Rpt. Code | Flag | Time | Partner | Status/3 | Info. |
| | Obligated Dalai | | | | | | | | | | | | |
| 14A | Accounts Recei | ivable(_) | | | | | | | | | | | |
| | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | E | | | | | | | | U/E | |
| | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | U/E | |
| | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | U/E | |
| 14/4 | 4232 | Appropriation must rund Expenditure mansiers - Receivable - mansierreu | | – | | | | | | | | U/E | |
| 14A | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | | E | | | | | | | F/E | U/E | |
| 14A | 4234 | Other Federal Receivables - Transferred | | E | | | | | | | | U/E | |
| 14A | 4251 | Reimbursements and Other Income Earned - Receivable | | E | | | | | | | F/E | U/E | |
| 14A | 4281 | Actual Program Fund Subsidy Receivable | | E | | | | | | | | U/E | |
| 14A | 4283 | Interest Receivable From Treasury | | E | | | | | | | | U/E | |
| 14A | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | U/E | |
| 14A | 4286 | Receivable From the Financing Fund | | E | | | | | | | | U/E | |
| 14A | 4287 | Other Federal Receivables | | E | | | | | | | | U/E | |
| | | | | | | | | | | | | | |
| 14B | Unfilled Custon | ner Orders From Federal Sources (-) | | | | | | | | | | | |
| 14B | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | | F/E | U/E | |
| 14B | 4230 | Unfilled Customer Orders Without Advance - Transferred | | E | | | | | | | F/E | U/E | |
| | | | | | | | | | | | | | |
| 14C | Undelivered Or | ders (+) | | | | | | | | | | | |
| | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | U/E | |
| | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | U/E | |
| | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, | | E | | | | | | | | U/E | |
| - | | Recoveries | | - | | | | | | | | | |
| 14C | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | Е | | | | | | | | U/E | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | Accounts Payal | | | | | | | | | | | | |
| | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | | | | | | U/E | |
| | 4931 | Delivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | U/E | |
| 14D | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | U/E | |
| 14D | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | | | | | | U/E | |
| | | | | | | | | | | | | | |
| 15 | Outlays | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| 15A | Disbursements | (+) | 1 | | | | 1 | | | | | | |
| 15A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | 1 | Е | | | | | | | | U/E | 4 |
| 15A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | В | | | | | | | | U/E | 4 |
| | | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, | | E | | | | | | | | U/E | |
| 15A | 4882 | Prepaid/Advanced | | | | | | | | | | 0/L | |

| No. / 15A 4 15A 4 15A 4 15A 4 | USSGL Acct. 4908 4908 | USSGL Account Title Authority Outlayed Not Yet Disbursed | Debit/ Credit | Begin | | Pub. Law | Apport. | Program | Reimb. | Avail. | Trans. | TAFS | Addl. |
|---|--------------------------------|--|------------------|-------|------|----------|---------|-----------|--------|--------|---------|----------|-------|
| 15A 4 15A 4 15A 4 15A 4 | 4908 4908 | | Credit | | | | | | | | | | 1 |
| 15A 4 15A 4 15B 0 | 4908 | | oroun | End/4 | Туре | No. | Categ. | Rpt. Code | Flag | Time | Partner | Status/3 | Info. |
| 15A 4 | | | | E | | | | | | | | U | 4 |
| 15B (| | Authority Outlayed Not Yet Disbursed | | В | | | | | | | | U | 4 |
| - | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | | | | | | U/E | |
| | Collections (-) | | | | | | | | | | | | |
| 15B 4 | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | | | | | U/E | |
| 15B 4 | 4222 | Unfilled Customer Orders With Advance | | E | | | | | | | | U/E | 4 |
| 15B 4 | 4222 | Unfilled Customer Orders With Advance | | В | | | | | | | | U/E | 4 |
| 15B 4 | 4252 | Reimbursements and Other Income Earned - Collected | | E | | | | | | | | U/E | |
| 15B 4 | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | E | | | | | | | | U/E | |
| 15B 4 | 4260 | Actual Collections of "governmental-type" Fees | | E | | | | | | | | U/E | |
| 15B 4 | 4261 | Actual Collections of Business-Type Fees | | E | | | | | | | | U/E | |
| 15B 4 | 4262 | Actual Collections of Loan Principal | | E | | | | | | | | U/E | |
| 15B 4 | 4263 | Actual Collections of Loan Interest | | E | | | | | | | | U/E | |
| 15B 4 | 4264 | Actual Collections of Rent | | E | | | | | | | | U/E | |
| 15B 4 | 4265 | Actual Collections From Sale of Foreclosed Property | | E | | | | | | | | U/E | |
| 15B 4 | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | E | | | | | | | | U/E | |
| 15B 4 | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | E | | | | | | | | U/E | |
| 15B 4 | 4271 | Actual Program Fund Subsidy Collected | | Е | | | | | | | | U/E | |
| 15B 4 | 4273 | Interest Collected From Treasury | | E | | | | | | | | U/E | |
| 15B 4 | 4275 | Actual Collections From Liquidating Fund | | E | | | | | | | | U/E | |
| 15B 4 | 4276 | Actual Collections From Financing Fund | | E | | | | | | | | U/E | |
| 15B 4 | 4277 | Other Actual Collections - Federal | | E | | | | | | | | U/E | |
| 15B 4 | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | | E | | | | | | | | U/E | |
| 15B 4 | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | E | | | | | | | | U/E | |
| | | | | | | | | | | | | | └─── |
| 15C S | Subtotal | | | | | | | | | | | | ╡──── |
| 16 I | Less: Distribute | d Offsetting Receipts | | | | | | | | | | | 16 |
| 16 5 | 5100 | Revenue From Goods Sold | | | | | | | | | | | 15 |
| 16 5 | 5109 | Contra Revenue for Goods Sold | | | | | | | | | | | 15 |
| | 5200 | Revenue From Services Provided | | | | | | | | | | | 15 |
| 16 5 | 5209 | Contra Revenue for Services Provided | | | | | | | | | | | 15 |
| | 5310 | Interest Revenue - Other | | | | | | | | | | | 15 |
| | 5311 | Interest Revenue - Investments | | | | | | | | | | | 15 |
| | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | | | | | | | | | | | 15 |
| | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | | | | | | | | | | | 15 |
| | 5318 | Contra Revenue for Interest Revenue - Investments | | | | | | | | | | | 15 |

V - 15

| | | | | USSGL Account Attributes/2 | | | | | | | | | |
|------|-------------|--|--------|----------------------------|-------|----------|---------|-----------|--------|--------|---------|----------|-------|
| Line | USSGL | USSGL Account | Debit/ | Begin | Auth. | Pub. Law | Apport. | Program | Reimb. | Avail. | Trans. | TAFS | Addl. |
| No. | Acct. | Title | Credit | End/4 | Туре | No. | Categ. | Rpt. Code | Flag | Time | Partner | Status/3 | Info. |
| 16 | 5319 | Contra Revenue for Interest Revenue - Other | | | | | | | | | | | 15 |
| 16 | 5320 | Penalties, Fines, and Administrative Fees Revenue | | | | | | | | | | | 15 |
| 16 | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | | | | | | | | | | | 15 |
| 16 | 5400 | Benefit Program Revenue | | | | | | | | | | | 15 |
| 16 | 5409 | Contra Revenue for Benefit Program Revenue | | | | | | | | | | | 15 |
| 16 | 5500 | Insurance and Guarantee Premium Revenue | | | | | | | | | | | 15 |
| 16 | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | | | | | | | | | | | 15 |
| 16 | 5600 | Donated Revenue - Financial Resources | | | | | | | | | | | 15 |
| 16 | 5609 | Contra Revenue for Donations - Financial Resources | | | | | | | | | | | 15 |
| 16 | 5750 | Expenditure Financing Sources - Transfers-In | | | | | | | | | | | 15 |
| 16 | 5800 | Tax Revenue Collected | | | | | | | | | | | 15 |
| 16 | 5801 | Tax Revenue Accrual Adjustment | | | | | | | | | | | 15 |
| 16 | 5809 | Contra Revenue for Taxes | | | | | | | | | | | 15 |
| 16 | 5890 | Tax Revenue Refunds | | | | | | | | | | | 15 |
| 16 | 5900 | Other Revenue | | | | | | | | | | | 15 |
| 16 | 5909 | Contra Revenue for Other Revenue | | | | | | | | | | | 15 |
| 17 | Net Outlays | This line is calculated. | | | | | | | | | | | |
| | 1 | Same as sum of amounts reported on lines 15C through 16. | | | | | | | | | | | 16 |

FOOTNOTES AND ADDITIONAL INFORMATION:

- Note: Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2006, but available for early implementation fiscal 2005. Early implementation is strongly encouraged.
- 1/ This is a crosswalk from the USSGL to both the Report on Budget Execution and Budgetary Resources (SF 133) and the Statement of Budgetary Resources (SBR). Information on the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for non-budgetary Credit Program Financing accounts.
- 2/ Use USSGL budgetary attributes that are used for FACTS II reporting. For an explanation of the USSGL budgetary attributes, refer to the attachment "Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 3/ 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 balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.
- 5/ Anticipated amounts should be zero for yearend preclosing trial balance.
- 6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.
- 7/ SF 133 lines 3E1 and 3E2 are rolled up to line 3E of the SBR.
- 8/ SF 133 lines 4A and 4B are rolled up to line 4 of the SBR.
- 9/ SF 133 lines 6A, 6B, 6C, 6D, 6E, and 6F are rolled up to line 6 of the SBR.
- 10/ SF 133 lines 8A1, 8A2, and 8A3 are rolled up to line 8A of the SBR.
- 11/ SF 133 lines 8B1, 8B2, and 8B3 are rolled up to line 8B of the SBR.
- 12/ SF 133 lines 9A1, 9A2, and 9A3 are rolled up to line 9A of the SBR.
- 13/ SF 133 lines 10A, 10B, and 10C are rolled up to line 10 of the SBR.
- 14/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.
- 15/ The SBR is an agency-wide report. Distributed offsetting receipts 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 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.
- 16/ Lines 3F, 15C, 16, and 17 are not included on the SF 133 but are on the SBR.

This page was intentionally left blank.

| | S 2108 | | USSGL Account | | | Account A | | |
|----------|--------------|-------------------|--|--------------|---------|-----------|---------|----------|
| Column | | | | Begin | Auth. | Borrow. | Trans. | Add |
| umber | (RT7 Ind.) | Number | Title | End | Туре | Source | Partner | Info |
| | For All Unex | pended Bala | ances: | | | | | |
| 1 | | | ppropriation Fund Symbol | | | | | |
| <u> </u> | | Treasury A | | | | | | |
| 2 | | Preclosing | Unexpended Balance - Treasury Supplied | | | | | |
| 3 | | N/A | | | | | | |
| 4 | | Unobligate | d and Obligated Balance Withdrawn/Canceled | | | | | |
| 4 | | 4350 | Canceled Authority | E | | | | <u> </u> |
| 4 | | 4391 | Adjustments to Indefinite No-Year Authority | E | | | | |
| 5 | | Postclosin | g Unexpended Balance | | | | | |
| 5 | | | Fund Balance With Treasury | E | | | | |
| 6 | | Other Auth | orizations | | | | | |
| - | For Treasury | | tion 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 Treasury | / Appropriat | I tion 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 | I tion 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 | 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | 2 |
| · | | | I tion 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 |
| | For Treasury | / Appropriat | I tion 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 | l / Appropriat | I tion Fund Symbols With Investments in Non-Federal Securities: NATIONAL RAILROAD RETIREMENT INVESTME | NT TRUST FUN | ID ONLY | | | |
| 6 | 973 | 1618 | Market Adjustment - Investments | E | | | | 2,3 |
| 6 | 973 | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | | | Х | 2,3 |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2005 Reporting

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2005 Reporting

| | S 2108 | | USSGL Account | | USSG | L Account | Attributes | |
|----------|-------------|-------------|--|-------|-------|-----------|------------|----------|
| Column | Auth. Ind. | | | Begin | Auth. | Borrow. | Trans. | Addl. |
| Number | (RT7 Ind.) | Number | Title | End | Туре | Source | Partner | Info. |
| 1 | | Tropoury A | ppropriation Fund Symbol | | | | | |
| 1 | | Treasury A | | | | | | l |
| 2 | | Balance of | I Borrowing Authority - Treasury Supplied | | | | | |
| _ | | | | | | | | |
| 3 | | Increases a | and Rescissions | | | | | |
| 3 | 951 | 4140 | Substitution of Borrowing Authority | E | | Т | | 2 |
| 3 | 962 | | Substitution of Borrowing Authority | E | | Р | | 2 |
| 3 | 951 | | 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 | E | | Т | | 2 |
| 3 | 962 | | Decreases to Indefinite Borrowing Authority | E | | Р | | 2 |
| 3 | 951 | 4392 | Permanent Reduction - New Budget Authority | E | В | Т | | 2 |
| 3 | 962 | | Permanent Reduction - New Budget Authority | E | В | Р | | 2 |
| 3 | 951 | 4393 | Permanent Reduction - Prior-Year Balances | E | В | Т | | 2 |
| 3 | 962 | 4393 | Permanent Reduction - Prior-Year Balances | E | В | Р | | 2 |
| 4 | | Borrowings | S S | | | | | |
| 4 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | Т | | 2 |
| 4 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | Р | | 2 |
| 5 | | N/A | | | | | | |
| <u> </u> | | 11/7 | | | | | | <u> </u> |
| | CALC (2 +/- | 3-4) Also | Equals: | | | | | |
| 6 | | Balance | | | | | | |
| 6 | 951 | 4140 | Substitution of Borrowing Authority | E | | Т | | 2 |
| 6 | 962 | | Substitution of Borrowing Authority | E | | Р | | 2 |
| 6 | 951 | | Current-Year Borrowing Authority Realized | E | | Т | | 2 |
| 6 | 962 | | Current-Year Borrowing Authority Realized | E | | Р | | 2 |
| 6 | 951 | | Decreases to Indefinite Borrowing Authority | E | | Т | | 2 |
| 6 | 962 | | Decreases to Indefinite Borrowing Authority | E | | Р | | 2 |
| 6 | 951 | | Borrowing Authority Converted to Cash | E | | Т | | 2 |
| 6 | 962 | | Borrowing Authority Converted to Cash | E | | Р | | 2 |
| 6 | 951 | | Borrowing Authority Carried Forward | В | | Т | | 2 |
| 6 | 962 | | Borrowing Authority Carried Forward | В | | Р | | 2 |
| 6 | 951 | | Permanent Reduction - New Budget Authority | E | В | Т | | 2 |
| 6 | 962 | | Permanent Reduction - New Budget Authority | E | В | Р | | 2 |
| 6 | 951 | | Permanent Reduction - Prior-Year Balances | E | В | T | | 2 |
| 6 | 962 | 4393 | Permanent Reduction - Prior-Year Balances | E | В | Р | | 2 |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2005 Reporting

| | S 2108 | | USSGL Account | | USSG | L Account | Attributes | |
|----------|-------------|-------------------|---|-------|-------|---------------|------------|----------|
| Column | Auth. Ind. | | | Begin | Auth. | Borrow. | Trans. | Addl. |
| Number | (RT7 Ind.) | Number | Title | End | Туре | Source | Partner | Info. |
| | | | | | | | | |
| 1 | | Treasury A | ppropriation Fund Symbol | | | | | |
| | | | | | | | | |
| 2 | | Balance of | Borrowing Authority - Treasury Supplied | | | | | |
| | | | | | | | | ļ |
| 3 | | Increases | | | | | | |
| 3 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | T | | 2 |
| 3 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | Р | | 2 |
| | | L | | | | | | |
| 4 | 054 | Borrowing | | | | | | |
| 4 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | P | | 2 |
| 4 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | Р | | 2 |
| 5 | | Adiustan | | | | | | |
| 5 | 951 | Adjustmen 4140 | | E | | т | | 2 |
| 5 5 | 951 | 4140 | Substitution of Borrowing Authority Substitution of Borrowing Authority | E | | P | | 2 |
| 5 | 962 951 | 4140 | Decreases to Indefinite Borrowing Authority | E | | <u>Р</u> т | | 2 |
| 5 | 951 | 4143 | Decreases to Indefinite Borrowing Authority | E | | P | | 2 |
| 5 | 902 | 4143 | Borrowing Authority Withdrawn | E | | Т | | 2 |
| 5 | 962 | 4144 | Borrowing Authority Withdrawn | E | | P | | 2 |
| 0 | 002 | | | - | | • | | |
| | CALC (2 + 3 | -4-5) Als | i so Equals: | | | | | |
| 6 | | Balance | | | | | | |
| 6 | 951 | 4140 | Substitution of Borrowing Authority | E | | Т | | 2 |
| 6 | 962 | 4140 | Substitution of Borrowing Authority | E | | Р | | 2 |
| 6 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | Т | | 2 |
| 6 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | Р | | 2 |
| 6 | 951 | 4143 | Decreases to Indefinite Borrowing Authority | E | | Т | | 2 |
| 6 | 962 | 4143 | Decreases to Indefinite Borrowing Authority | E | | Р | | 2 |
| 6 | 951 | 4144 | Borrowing Authority Withdrawn | E | | 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 |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2005 Reporting

| | S 2108 | | USSGL Account | | USSG | L Account | Attributes | |
|--------|-------------|--------------|--|-------|-------|-----------|------------|-------|
| Column | Auth. Ind. | | | Begin | Auth. | Borrow. | Trans. | Addl. |
| Number | (RT7 Ind.) | Number | Title | End | Туре | Source | Partner | Info. |
| 1 | | Treasury A | propriation Fund Symbol | | | | | |
| | | | | | | | | |
| 2 | | Balance of | Contract Authority - Treasury Supplied | | | | | |
| 3 | | New Contra | act Authority | | | | | |
| 3 | 941 | | Current-Year Contract Authority Realized | E | | | | 2 |
| 4 | | Appropriati | ions To Liquidate | | | | | |
| 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. F | Restorations, or Adjustments | | | | | |
| 5 | 941 | 4133 | Decreases to Indefinite Contract Authority | E | | | | 2 |
| 5 | 941 | 4134 | 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) A | lesse Equals: | | | | | |
| 6 | | Balance of | Unfunded Contract 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 | С | | | 2 |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2005 Reporting

| FMS | S 2108 | | USSGL Account | | USSG | L Account | Attributes | |
|------------------|--------------------------|--------------|--|--------------|---------------|-------------------|-------------------|----------------|
| Column Number | Auth. Ind. (RT7 Ind.) | Number | Title | Begin End | Auth. Type | Borrow. Source | Trans. Partner | Addl. Info. |
| 1 | | Treasury A | ppropriation Fund Symbol | | | | | |
| 2 | | Balance of | Contract Authority - Treasury Supplied | | | | | |
| 3 | | New Contra | act Authority | | | | | |
| 3 | 941 | 4131 | Current-Year Contract Authority Realized | E | | | | 2 |
| 4 | | | ions To Liquidate | | | | | |
| 4 | 941 | | Contract Authority Liquidated | E | Р | | | 2 |
| 4 | 941 | | 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, F | Restorations, or Adjustments | | | | | |
| 5 | 941 | | 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 | E | S | | | 2 |
| | CALC (2 + 3 | | | | | | | |
| 6 | | | Unfunded Contract Authority | | | | | |
| 6 | 941 | | Current-Year Contract Authority Realized | E | | | | 2 |
| 6 | 941 | | Substitution of Contract Authority | E | S | | | 2 |
| 6 | 941 | | Decreases to Indefinite Contract Authority | E | | | | 2 |
| 6 | 941 | | Contract Authority Withdrawn | E | | | | 2 |
| 6 | 941 | | 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 |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2005 Reporting

| | S 2108 | | USSGL Account | | | Account / | | |
|-------|----------------|-------------|---|-------|-------|-----------|---------|----------|
| olumn | | | | Begin | Auth. | Borrow. | Trans. | Add |
| umber | (RT7 Ind.) | Number | Title | End | Туре | Source | Partner | Info |
| | For all Trace | | iation Fund Symbols: | | | | | ── |
| | FUI dii Tiedsi | | | | | | | |
| 7 | I | Reimburse | nents Earned and Refunds | | | | | |
| 7 | | 4081 | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred | Е | | | | |
| 7 | | 4082 | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred | E | | | | |
| 7 | | 4083 | Transfers - Current-Year Authority - Receivable - Transferred | E | | | | |
| 7 | | 4123 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction | E | | | | |
| 7 | | | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable | E | | | | |
| 7 | | 4137 | Transfers of Contract Authority | Е | | | | |
| 7 | | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | Е | | | | |
| 7 | | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | | | | |
| 7 | | 4171 | Non-Allocation Transfers of Invested Balances - Receivable | E | | | | |
| 7 | | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | |
| 7 | | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | |
| 7 | | 4232 | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | |
| 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 | E | | | E/F | |
| 7 | | 4281 | Actual Program Fund Subsidy Receivable | Е | | | | |
| 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 | | | stomer Orders | | | | E /E | |
| 8 | | | Unfilled Customer Orders Without Advance | E | | | E/F | |
| 8 | | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | E/F | |
| 9 | | Undelivered | Orders and Contracts | | | | | |
| 9 | | 4801 | Undelivered Orders - Obligations, Unpaid | Е | | | | - |
| 9 | | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | - |
| 9 | | | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | E | | | | |
| 9 | | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | E | | | | |
| | | | | | | | | |
| 10 | | | ayable and Other Liabilities | | | | | |
| 10 | | | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction | E | | | | |
| 10 | | | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable | E | | | | |
| 10 | | | Non-Allocation Transfers of Invested Balances - Payable | E | | | | |
| 10 | | | Adjustments for Changes In Prior-Year Allocations of Budgetary Resources | E | | | | |
| 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 | | | | 1 |
| 10 | | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | |
| | | | 10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract | | | | | |
| | | | | | | | | |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2005 Reporting

| FMS | S 2108 | | USSGL Account | | USSG | L Account | Attributes | |
|------------------|--------------------------|------------|--|--------------|---------------|-------------------|-------------------|----------------|
| Column Number | Auth. Ind. (RT7 Ind.) | Number | Title | Begin End | Auth. Type | Borrow. Source | Trans. Partner | Addl. Info. |
| 11 | | Unobligate | d Balance | | | | | |
| 11 | | 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | | | | 1 |
| 11 | | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation | E | | | | |
| 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 | | | | |
| 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 | | | | 1 |
| 11 | | | Unapportioned Authority - Pending Rescission | E | | | | 1 |
| 11 | | 4430 | Unapportioned Authority - OMB Deferral | E | | | | |
| 11 | | 4450 | Unapportioned Authority | E | | | | |
| 11 | | | Apportionments | E | | | | |
| 11 | | | Allotments - Realized Resources | E | | | | |
| 11 | | 4620 | Unobligated Funds Exempt From Apportionment | E | | | | |
| 11 | | 4630 | Funds Not Available for Commitment/Obligation | E | | | | |
| 11 | | | Allotments - Expired Authority | E | | | | |
| 11 | | | Commitments - Programs Subject to Apportionment | E | | | | |
| 11 | | 4720 | Commitments - Programs Exempt From Apportionment | E | | | | |

Note: Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2006, but available for early implementation fiscal 2005. Early implementation strongly encouraged.

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2005 Reporting

ADDITIONAL INFORMATION:

- 1/ For an explanation of USSGL attributes, refer to the attachment "Fiscal 2005 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 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 National Railroad Retirement Investment Trust Fund ONLY.
- 4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.
- 5/ For use with OMB 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).

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

| Line | Pre/ | Trial | USSGL | USSGL Account Title | | | USSGL Accoun | t Attributes |
|--------|---------|-------|-----------|---|------------|--------------|--------------|---------------------------------|
| | Post | | Acct. | | Federal/ | Form and Con | | |
| | | | | • | NonFederal | Entity (E) | Covered (C) | |
| | | | | | 1/ | NonEnt. (O) | NotCov. (U) | Additional Information Required |
| Ass | ets | | | | | | | |
| | | | | | | | | |
| Intra | agoveri | nment | al Assets | 3 | | | | |
| | | | | | | | | |
| 1 F | | | With Tre | | | | | |
| 1 | Post | E | 1010 | Fund Balance With Treasury | | E/O | | |
| | | | | | | | | |
| 2 In | vestme | ents | | | | | | |
| 2 | Post | Е | 1340 | Interest Receivable | F | E | | Related to investments |
| 2 2 | Post | E | 1349 | Allowance for Loss on Interest Receivable | F | E | | Related to investments |
| 2 | Post | E | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1618 | Market Adjustment - Investments | F | | | |
| 2 | Post | E | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | F | E | | |
| 2 | Post | E | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | F | E | | |
| 2 | Post | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | F | E | | |
| 2 | Post | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | F | E | | |
| 2 | Post | E | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | F* | E | | |
| 2 | | E | 1639 | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | F* | E | | |
| 2 | Post | Е | 1690 | Other Investments | F | E | | |

| Line | Pre/ | Trial | | USSGL Account Title | USSGL Account Attributes | | | | | | |
|----------|--------------|-------|--------------|--|--------------------------|---------------|-------------|---|--|--|--|
| No. Post | | Bal. | Acct. | | Federal/ | Form and Cont | tent Notes | | | | |
| | | | | | NonFederal | Entity (E) | Covered (C) | | | | |
| | | | | | 1/ | NonEnt. (O) | NotCov. (U) | Additional Information Required | | | |
| A | | | eivable | | | | | | | | |
| 3 | | E | 1310 | Accounts Receivable | F | E/O | | | | | |
| 3 | Post | Е | 1319 | Allowance for Loss on Accounts Receivable | F | E/O | | | | | |
| 3 | Post | Е | 1320 | Employment Benefit Contributions Receivable | F | E | | | | | |
| 3 | Post | E | 1330 | Receivable for Transfers of Currently Invested Balances | F* | E | | | | | |
| } | Post | Е | 1335 | Expenditure Transfers Receivable | F* | E/O | | | | | |
| 3 | Post | Е | 1340 | Interest Receivable | F | E/O | | | | | |
| 3 | Post | E | 1349 | Allowance for Loss on Interest Receivable | F | E/O | | Related to accounts receivable | | | |
| 3 | Post | Е | 1360 | Penalties, Fines, and Administrative Fees Receivable | F | E/O | | Related to accounts receivable | | | |
| 3 | Post | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | F | E/O | | Related to accounts receivable | | | |
| | | | • | J | | | | | | | |
| 1 Lo | ans Re | | | 1 | | | | | | | |
| 1 | Post | E | 1340 | Interest Receivable | F | E | | Related to loans receivable | | | |
| ŀ | Post | Е | 1349 | Allowance for Loss on Interest Receivable | F | E | | Related to loans receivable | | | |
| 1 | Post | Е | 1350 | Loans Receivable | F | E | | | | | |
| 1 | Post | Е | 1359 | Allowance for Loss on Loans Receivable | F | E | | | | | |
| ŀ | Post | Е | 1360 | Penalties, Fines, and Administrative Fees Receivable | F | E | | Related to loans receivable | | | |
| 4 | Post | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | F | E | | Related to loans receivable | | | |
| | | | | | | | | | | | |
| | ther | - | 14440 | | | F (0 | | | | | |
| 5 | Post Post | E | 1410 | Advances to Others | F | E/O E/O | | | | | |
| 5 | | E | 1450 1921 | Prepayments Receivable From Appropriations | F* | E | | Do not use without permission from Treasury or OMB. | | | |
| 5 | Post | Е | 1990 | Other Assets | F | E/O | | | | | |
| - | | | | | | | | | | | |

| | | | | Ice Sheet for Fiscal 2005 Reporting | | | | t Attributos | | |
|--------------------|---------|---------|---------|--|------------|---|-------------|---------------------------------|--|--|
| | | | Acct. | | Federal/ | USSGL Account Attributes Form and Content Notes | | | | |
| | | -Duii | /1001 | | NonFederal | Entity (E) | Covered (C) | | | |
| | | | | | 1/ | NonEnt. (O) | NotCov. (U) | Additional Information Required | | |
| | | | | Assets CALC (15) | | | | | | |
| Asse | ets Wit | h the l | Public | | | | | | | |
| 7 0 | | | C | and Other Manatamy Assata | | | | | | |
| 7 Ua 7 | Post | | 1110 | y, and Other Monetary Assets Undeposited Collections | N* | E/O | | | | |
| 7 | Post | | 1120 | Imprest Funds | N* | E/O E/O | | | | |
| 7 | | E | 1130 | Funds Held by the Public | N* | E | | | | |
| 7 | Post | E | 1190 | Other Cash | N* | E/O | | | | |
| 7 | | E | 1195 | Other Monetary Assets | N* | E/O | | | | |
| 7 | | E | 1200 | Foreign Currency | N* | E/O | | | | |
| , | | Е | 1531 | Seized Monetary Instruments | N* | 0 | | | | |
| , | Post | E | 1532 | Seized Cash Deposited | N* | 0 | | | | |
| 2 10 | vestme | nte | | | | | | | | |
|) } | Post | | 1340 | Interest Receivable | N | E | | Related to investments | | |
| | Post | Е | 1349 | Allowance for Loss on Interest Receivable | N | E | | Related to investments | | |
| 3 | Post | Е | 1618 | Market Adjustment - Investments | N | E | | | | |
| 3 | Post | E | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | N | E | | | | |
| 3 | Post | E | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | N | E | | | | |
| } | Post | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | N | E | | | | |
| } | Post | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | N | E | | | | |
| } | Post | E | 1690 | Other Investments | N | E | | | | |
| | | | - | | | | | | | |
| Asse | ets Wit | h the l | Public | | | | | | | |
|) A | count | s Rec | eivable | | | | | | | |
|) | Post | E | 1310 | Accounts Receivable | N | E/O | | | | |
|) | Post | Е | 1319 | Allowance for Loss on Accounts Receivable | N | E/O | | | | |
|) | Post | Е | 1320 | Employment Benefit Contributions Receivable | N | E | | | | |
|) | Post | E | 1340 | Interest Receivable | N | E/O | | Related to accounts receivable | | |
|) | Post | E | 1349 | Allowance for Loss on Interest Receivable | N | E/O | | Related to accounts receivable | | |
|) | Post | Е | 1360 | Penalties, Fines, and Administrative Fees Receivable | N | E/O | | Related to accounts receivable | | |
|) | Post | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | N | E/O | | Related to accounts receivable | | |

| | | | | ICE Sheet for Fiscal 2005 Reporting | | | USSGL Accoun | t Attributos | | |
|------|---------|--------|----------|--|------------|---------------|--------------|---------------------------------|--|--|
| | Post | | | | Federal/ | Form and Cont | | | | |
| 110. | 1 031 | Dai. | Acci. | | NonFederal | Entity (E) | Covered (C) | | | |
| | | | | | 1/ | NonEnt. (O) | NotCov. (U) | Additional Information Required | | |
| 10 T | axes F | Receiv | able | | | | | | | |
| | Post | | 1325 | Taxes Receivable | N* | 0 | | | | |
| 10 | Post | Е | 1329 | Allowance for Loss on Taxes Receivable | N* | 0 | | | | |
| | | | | | | | | | | |
| 11 L | .oans F | Receiv | able and | Related Foreclosed Property | | | | | | |
| | Post | | | Interest Receivable | N | E | | Related to loans | | |
| 11 | Post | Е | 1349 | Allowance for Loss on Interest Receivable | N | E | | Related to loans | | |
| 11 | Post | E | 1350 | Loans Receivable | N | E | | | | |
| 11 | Post | E | 1359 | Allowance for Loss on Loans Receivable | N | E | | | | |
| | | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | N | E | | Related to loans | | |
| 11 | Post | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | N | E | | Related to loans | | |
| 11 | Post | Е | 1399 | Allowance for Subsidy | N* | E | | | | |
| 11 | | Е | 1551 | Foreclosed Property | N* | E | | | | |
| 11 | Post | E | 1559 | Foreclosed Property - Allowance | N* | E | | | | |
| | | | | | | | | | | |
| | Post | | 1511 | Property Operating Materials and Supplies Held for Use | | Е | | | | |
| | | | 1511 | Operating Materials and Supplies Held for Use Operating Materials and Supplies Held in Reserve for Future Use | | E | | | | |
| 12 | 1 031 | L | 1012 | operating materials and Supplies field in Reserve for future use | | L | | | | |
| 12 | Post | E | 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | | E | | | | |
| 12 | Post | Е | 1514 | Operating Materials and Supplies Held For Repair | | E | | | | |
| 12 | Post | E | 1519 | Operating Materials and Supplies - Allowance | | E | | | | |
| 12 | Post | E | 1521 | Inventory Purchased for Resale | | E | | | | |
| 12 | Post | E | 1522 | Inventory Held in Reserve for Future Sale | | E | | | | |
| 12 | Post | E | 1523 | Inventory Held for Repair | | E | | | | |
| 12 | Post | E | 1524 | Inventory - Excess, Obsolete, and Unserviceable | | E | | | | |
| 12 | Post | E | 1525 | Inventory - Raw Materials | | E | | | | |
| 12 | Post | E | 1526 | Inventory - Work-in-Process | | E | | | | |
| 12 | Post | E | 1527 | Inventory - Finished Goods | | E | | | | |
| 12 | Post | E | 1529 | Inventory - Allowance | | E | | | | |
| 12 | Post | E | 1541 | Forfeited Property Held for Sale | | E | | | | |
| 12 | Post | E | 1542 | Forfeited Property Held for Donation or Use | | E | | | | |
| 12 | Post | E | 1549 | Forfeited Property - Allowance | | E | | | | |

| Line | Pre/ | Trial | USSGL | USSGL Account Title | USSGL Account Attributes | | | | | | |
|----------|---------|---------|--------|--|--------------------------|------------------------|-------------|---------------------------------|--|--|--|
| lo. Post | | Bal. | Acct. | | Federal/ | Form and Content Notes | | | | | |
| | | | | | NonFederal | Entity (E) | Covered (C) | | | | |
| | | | | | 1/ | NonEnt. (O) | NotCov. (U) | Additional Information Required | | | |
| 2 | Post | Е | 1561 | Commodities Held Under Price Support and Stabilization Support | | E | | | | | |
| | | | | Programs | | | | | | | |
| 2 | Post | Е | 1569 | Commodities - Allowance | | E | | | | | |
| 2 | Post | E | 1571 | Stockpile Materials Held in Reserve | | E | | | | | |
| 2 | Post | Е | 1572 | Stockpile Materials Held for Sale | | E | | | | | |
| 2 | Post | Е | 1591 | Other Related Property | | E | | | | | |
| 2 | Post | Е | 1599 | Other Related Property - Allowance | | E | | | | | |
| sse | ets Wit | h the l | Public | | | | | | | | |
| | | | | | | | | | | | |
| | | | | nt, and Equipment | | | | | | | |
| 3 | Post | | 1711 | Land and Land Rights | N* | E | | | | | |
| 3 | Post | | 1712 | Improvements to Land | N* | E | | | | | |
| 3 | Post | E | 1719 | Accumulated Depreciation on Improvements to Land | N* | E | | | | | |
| 3 | Post | Е | 1720 | Construction-in-Progress | N* | E | | | | | |
| 3 | Post | Е | 1730 | Buildings, Improvements, and Renovations | N* | E | | | | | |
| 3 | Post | Е | 1739 | Accumulated Depreciation on Buildings, Improvements, and | N* | E | | | | | |
| | | | | Renovations | | | | | | | |
| 3 | Post | | 1740 | Other Structures and Facilities | N* | E | | | | | |
| 3 | Post | Е | 1749 | Accumulated Depreciation on Other Structures and Facilities | N* | E | | | | | |
| 3 | Post | Е | 1750 | Equipment | N* | E | | | | | |
| 3 | Post | Е | 1759 | Accumulated Depreciation on Equipment | N* | E | | | | | |
| 3 | Post | Е | 1810 | Assets Under Capital Lease | N* | E | | | | | |
| 3 | Post | Е | 1819 | Accumulated Depreciation on Assets Under Capital Lease | N* | E | | | | | |
| 3 | Post | E | 1820 | Leasehold Improvements | N* | E | | | | | |
| 3 | Post | Е | 1829 | Accumulated Amortization on Leasehold Improvements | N* | E | | | | | |
| 3 | Post | Е | 1830 | Internal-Use Software | N* | E | | | | | |
| 3 | Post | E | 1832 | Internal-Use Software in Development | N* | | | | | | |
| 3 | Post | Е | 1839 | Accumulated Amortization on Internal-Use Software | N* | E | | | | | |
| 3 | Post | E | 1840 | Other Natural Resources | N* | E | | | | | |
| 3 | Post | Е | 1849 | Allowance for Depletion | N* | E | | | | | |
| 3 | Post | Е | 1890 | Other General Property, Plant, and Equipment | N* | E | | | | | |
| 3 | Post | Е | 1899 | Accumulated Depreciation on Other General Property, Plant, and | N* | E | | | | | |
| | | | | Equipment | | | | | | | |

| | | | | Balance Sheet for Fiscal 2005 Reporting SGL USSGL Account Title | USSGL Account Attributes | | | | | | |
|-------------|---------|---------|------------|---|--------------------------|------------------------|-------------|---------------------------------|--|--|--|
| lo. Post Ba | | Bal. | Acct. | | Federal/ | Form and Content Notes | | | | | |
| | | | | | NonFederal | Entity (E) Covered (C) | | | | | |
| | | | | | 1/ | NonEnt. (O) | NotCov. (U) | Additional Information Required | | | |
| 4 (| Other | | | | | | | | | | |
| 4 | Post | E | 1410 | Advances to Others | N | E/O | | | | | |
| 4 | | E | 1450 | Prepayments | N | E/O | | | | | |
| 14 | | E | 1990 | Other Assets | N | E/O | | | | | |
| | | | | | | | | | | | |
| 15 1 | Total A | ssets | CALC (6 | 514) | | | | | | | |
| | | | | • | | | | | | | |
| ntra | igoveri | nment | al Liabili | ties | | | | | | | |
| | | | | | | | | | | | |
| 16 A | Accour | nts Pay | yable | | | | | | | | |
| 16 | Post | | 2110 | Accounts Payable | F | | С | | | | |
| 16 | Post | | 2120 | Disbursements in Transit | F | | С | | | | |
| 16 | Post | E | 2140 | Accrued Interest Payable | F | | С | Related to accounts payable | | | |
| 16 | Post | Е | 2150 | Payable for Transfers of Currently Invested Balances | F* | | С | | | | |
| 16 | Post | Е | 2155 | Expenditure Transfers Payable | F* | | С | | | | |
| 16 | Post | Е | 2170 | Subsidy Payable to the Financing Account | F* | | C/U | | | | |
| 16 | Post | Е | 2179 | Contra Liability for Subsidy Payable to the Financing Account | F* | | С | | | | |
| 16 | Post | Е | 2960 | Accounts Payable From Canceled Appropriations | F | | U | | | | |
| | | | 1 | | | | | | | | |
| 17 C | Debt | | | | | | | | | | |
| 17 | Post | Е | 2140 | Accrued Interest Payable | F | | C/U | Related to debt | | | |
| 17 | Post | E | 2510 | Principal Payable to the Bureau of the Public Debt | F* | | C/U | | | | |
| 17 | Post | E | 2520 | Principal Payable to the Federal Financing Bank | F* | | C/U | | | | |
| 17 | Post | E | 2530 | Securities Issued by Federal Agencies Under General and Special | F | | C | | | | |
| •• | | | 2000 | Financing Authority | | | Ũ | | | | |
| 17 | Post | E | 2531 | Discount on Securities Issued by Federal Agencies Under General | F | | С | | | | |
| | | | | and Special Financing Authority | | | - | | | | |
| 17 | Post | E | 2532 | Premium on Securities Issued by Federal Agencies Under General | F | | С | | | | |
| | | - | | and Special Financing Authority | | | | | | | |
| 17 | Post | F | 2533 | Amortization of Discount and Premium on Securities Issued by | F | | С | | | | |
| ., | 1 001 | | 2000 | Federal Agencies Under General and Special Financing Authority | • | | Ū | | | | |
| | | | | | | | | | | | |
| 17 | Post | Е | 2540 | Participation Certificates | F | | C/U | | | | |
| 17 | Post | E | 2590 | Other Debt | F | | C/U | | | | |
| | | | | | | | | | | | |
| 18 (| Other | | | | | | | | | | |
| 18 | Post | Е | 2130 | Contract Holdbacks | F | | С | | | | |
| 18 | Post | Е | 2190 | Other Accrued Liabilities | F | | C/U | | | | |
| 18 | Post | Е | 2213 | Employer Contributions and Payroll Taxes Payable | F | | С | | | | |
| 18 | Post | Е | 2215 | Other Post-Employment Benefits Due and Payable | F | | С | | | | |
| | | | | | | | - | | | | |
| 18 | Post | E | 2225 | Unfunded FECA Liability | F* | | C/U | | | | |
| 18 | Post | E | 2290 | Other Unfunded Employment Related Liability | F | | C/U C | | | | |
| 18 | Post | E | 2310 | Advances From Others | F | | | | | | |

| | | | | Balance Sheet for Fiscal 2005 Reporting SSGL USSGL Account Title | USSGL Account Attributes | | | | | | |
|----------|-----------|---------|-----------|--|--------------------------|---------------|-------------|---------------------------------|--|--|--|
| No. | Post | Bal. | Acct. | set. | Federal/ | Form and Cont | | Attributed | | | |
| | | | | | NonFederal | Entity (E) | Covered (C) | | | | |
| | | | | | 1/ | NonEnt. (O) | NotCov. (U) | Additional Information Required | | | |
| 10 | Post | E | 2320 | Deferred Credits | F | <u></u> | C/U | | | | |
| 18 18 | Post | | 2320 | Liability for Deposit Funds, Clearing Accounts, and Undeposited | F F | | C/U | | | | |
| 10 | FUSI | | 2400 | Collections | Г | | C | | | | |
| 18 | Post | Е | 2940 | Capital Lease Liability | F | | C/U | | | | |
| 18 | Post | | 2950 | Liability for Subsidy Related to Undisbursed Loans | F* | | C | | | | |
| 18 | | Е | 2970 | Resources Payable to Treasury | F* | | C | | | | |
| 18 | Post | | 2980 | Custodial Liability | F | | U | | | | |
| | Post | | 2990 | Other Liabilities | F | | C/U | | | | |
| | | | | tal Liabilities CALC (1618) | 1 | | 0,0 | | | | |
| 13 1 | otar m | liago | ernnen | | | | | | | | |
| Liah | ilities V | Nith th | ne Public | | | | | | | | |
| | | | | | | ł | | | | | |
| 20 A | Accoun | ts Pav | /able | | | | | 1 | | | |
| 20 | Post | | 2110 | Accounts Payable | N | | С | | | | |
| 20 | Post | | 2120 | Disbursements in Transit | N | | С | | | | |
| 20 | Post | Е | 2140 | Accrued Interest Payable | N | | С | Related to accounts payable | | | |
| 20 | Post | Е | 2960 | Accounts Payable From Canceled Appropriations | N | | U | | | | |
| | | | | | | | | | | | |
| 21 L | .oan G | uaran | tee Liabi | lity | | | | | | | |
| 21 | Post | | 2180 | Loan Guarantee Liability | N* | | С | | | | |
| | | | | | | | | | | | |
| 22 C |)ebt He | eld by | the Publ | ic | | | | | | | |
| 22 | Post | Е | 2140 | Accrued Interest Payable | N | | C/U | Related to debt | | | |
| 22 | Post | E | 2530 | Securities Issued by Federal Agencies Under General and Special Financing Authority | N | | C/U | | | | |
| 22 | Post | E | 2531 | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | N | | C/U | | | | |
| 22 | Post | F | 2532 | Premium on Securities Issued by Federal Agencies Under General | N | | C/U | | | | |
| ~~ | 1 031 | ľ | 2002 | and Special Financing Authority | IN | | 0,0 | | | | |
| 22 | Post | E | 2533 | Amortization of Discount and Premium on Securities Issued by | N | | C/U | | | | |
| | 1 001 | | 2000 | Federal Agencies Under General and Special Financing Authority | | | 0,0 | | | | |
| 22 | Post | E | 2540 | Participation Certificates | N | | C/U | | | | |
| 22 | Post | Е | 2590 | Other Debt | N | | C/U | | | | |
| | - | · | | | | | | | | | |
| 23 F | | | | d Veterans' Benefits | | | | | | | |
| 23 | Post | E | 2610 | Actuarial Pension Liability | N* | | C/U | | | | |
| 23 | | Е | 2620 | Actuarial Health Insurance Liability | N* | | C/U | | | | |
| 23 | Post | Е | 2630 | Actuarial Life Insurance Liability | N* | | C/U | | | | |
| 23 | | Е | 2650 | Actuarial FECA Liability | N* | | C/U | | | | |
| 23 | Post | Е | 2690 | Other Actuarial Liabilities | N* | | C/U | | | | |

| | | | | nce Sheet for Fiscal 2005 Reporting USSGL Account Title | | | USSGL Account A | Attributes | | |
|-------------|----------|----------|-----------|--|------------|------------------------|-----------------|---------------------------------|--|--|
| No | Post | Bal | | | Federal/ | Form and Content Notes | | | | |
| 110. | <u></u> | | Acci. | | NonFederal | Entity (E) | Covered (C) | | | |
| | | | | | 1/ | NonEnt. (O) | NotCov. (U) | Additional Information Required | | |
| 24 E | nviron | nmenta | al Cleanu | up and Disposal Costs | | | | | | |
| | Post | | | Estimated Cleanup Cost Liability | N | | C/U | | | |
| | | | | | | | | | | |
| 25 B | Senefit | s Due | and Pay | able | | | | | | |
| 25 | Post | Е | 2160 | Entitlement Benefits Due and Payable | N* | | C/U | | | |
| | | | | | | | | | | |
| | | | | the Public | | | | | | |
| 26 | Post | | 2130 | Contract Holdbacks | N | | С | | | |
| 26 | Post | | 2190 | Other Accrued Liabilities | N | | C/U | | | |
| 26 | Post | | 2210 | Accrued Funded Payroll and Leave | N* | | С | | | |
| | | E | 2211 | Withholdings Payable | N* | | С | | | |
| 26 | Post | Е | 2213 | Employer Contributions and Payroll Taxes Payable | N | | С | | | |
| 26 | Post | Е | 2215 | Other Post-Employment Benefits Due and Payable | N | | С | | | |
| 26 | Post | Е | 2216 | Pension Benefits Due and Payable to Beneficiaries | N* | | С | | | |
| 26 | Post | Е | 2217 | Benefit Premiums Payable to Carriers | N* | | С | | | |
| 26 | Post | Е | 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | N* | | С | | | |
| 26 | Post | E | 2220 | Unfunded Leave | N* | | C/U | | | |
| 26 | Post | E | 2290 | Other Unfunded Employment Related Liability | N | | C/U | | | |
| 26 | Post | Е | 2310 | Advances From Others | N | | С | | | |
| 26 | Post | E | 2320 | Deferred Credits | N | | C/U | | | |
| 26 | Post | E | 2400 | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections | N | | С | | | |
| 26 | Post | E | 2910 | Prior Liens Outstanding on Acquired Collateral | N* | | U | | | |
| 26 | Post | Е | 2920 | Contingent Liabilities | N* | | C/U | | | |
| | Post | Е | 2940 | Capital Lease Liability | N | | C/U | | | |
| 26 | Post | Е | 2980 | Custodial Liability | N | | U | | | |
| 26 | Post | Е | 2990 | Other Liabilities | N | | C/U | | | |
| | | | | | | | | | | |
| <u>27 T</u> | otal Li | abiliti | es | CALC (1926) | | | | | | |
| 28 0 | ommi | tmonte | and Co | ntingencies (Note 16) | | | | | | |
| 20 0 | | unenta | | | | | | | | |
| Net F | Positio | n | | | | | | | | |
| | . • | | | | | | | | | |
| 29 U | Inexpe | nded | Appropr | iations | | | | | | |
| 29 | Post | E | 3100 | Unexpended Appropriations - Cumulative | | | | | | |
| | | | | | | | | | | |
| 30 C | umula | ative R | | f Operations | | | | | | |
| 30 | Post | Е | 3310 | Cumulative Results of Operations | | | | | | |
| 31 T | otal N | et Pos | ition | CALC (29+30) | | | | | | |
| 011 | | 61 F US | | | | | | | | |
| 32 Т | otal I i | iabiliti | es/Net Po | osition CALC (27+31) | | ł | | | | |
| | | | | | 1 | | | | | |

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
 * By definition, the USSGL account can only have this USSGL account attribute domain.

| | | | | nt of Net Cost for Fiscal 2005 Reporting | USSGL | Account Attrib | outes/1 | |
|-------|--------------|----------|-------------|---|--------|----------------|----------|--|
| | | | | | | sted Trial Bal | | |
| ine | Pre/ | Trial | USSGL | USSGL Account Title | | Exchange/ | Cust/ | Additional Information Required |
| lo. | Pre/ Post | Bal. | Account | | | Nonexch. | Noncust. | Additional information Required |
| | | | | | | | | |
| rogi | ram Co | sts: | - | | | | | |
| rogi | ram A: | | | | | | | |
| | | | | | | | | |
| Inti | | | tal Gross C | | | | | |
| | Pre | E | 6100 | Operating Expenses/Program Costs | F | | | Production |
| | Pre | Е | 6190 | Contra Bad Debt Expense - Incurred for Others | F | | | Production |
| | Pre | E | 6310 | Interest Expenses on Borrowing From the Bureau of | F | | | Production |
| | _ | _ | | the Public Debt and/or the Federal Financing Bank | _ | | | |
| | Pre | E | 6320 | Interest Expenses on Securities | F | | | Production |
| | Pre | E | 6330 | Other Interest Expenses | F | | | Production |
| | Pre | E | 6400 | Benefit Expense | F | | | Production, Nonproduction |
| | Pre | E | 6720 | Bad Debt Expense | F | | | Production |
| | Pre | E | 6730 | Imputed Costs | F | | | Production |
| | Pre | E | 6790 | Other Expenses Not Requiring Budgetary Resources | F | | | Production |
| | Pre | E | 6800 | Future Funded Expenses | F | | | Production, Nonproduction. Excludes non-recurring cleanup costs. |
| 1 | Pre | E | 6850 | Employer Contributions to Employee Benefit | F | | | Nonproduction |
| | | | | Programs Not Requiring Current-Year Budget | | | | |
| | | | | Authority (Unobligated) | | | | |
| | Pre | E | 6900 | Nonproduction Costs | F | | | Nonproduction. Report stewardship costs separately. |
| | Pre | E | 7210 | Losses on Disposition of Assets - Other | F | Х | | Production, Nonproduction |
| | Pre | E | 7211 | Losses on Disposition of Investments | F | Х | | Production, Nonproduction |
| | Pre | E | 7212 | Losses on Disposition of Borrowings | F | Х | | Production, Nonproduction |
| | Pre | E | 7280 | Unrealized Losses | F | Х | | Production, Nonproduction |
| | Pre | E | 7290 | Other Losses | F | Х | | Production, Nonproduction |
| | Pre | E | 7500 | Distribution of Income - Dividend | F | Х | | Production, Nonproduction |
| | | | | | | | | |
| 2 Les | | | | arned Revenues | | | - | |
| 2 | Pre | E | 5100 | Revenue From Goods Sold | F | X | | |
| 2 | Pre | E | 5109 | Contra Revenue for Goods Sold | F | X | | |
| 2 | Pre | E | 5200 | Revenue From Services Provided | F | X | | |
| | Pre | E | 5209 | Contra Revenue for Services Provided | F | Х | <u> </u> | |
| 2 | Pre | E | 5310 | Interest Revenue - Other | F | Х | A | |
| 2 | Pre | E | 5311 | Interest Revenue - Investments | F | X | Α | l |
| 2 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | F | Х | А | |
| 2 | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans | F | Х | A | |
| - | | I - | | Receivable | | ~ | | |
| 2 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | F | Х | Α | 1 |
| | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | F | X | A | 1 |
| | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | F | X | A | |
| 2 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and | F | X | A | 1 |
| - | | – | | Administrative Fees | | ~ | | |
| , | Pre | E | 5400 | Benefit Program Revenue | F | Х | + | |
| , | Pre | E | 5400 | Contra Revenue for Benefit Program Revenue | F | X | + | |
| | Pre | E | 5500 | Insurance and Guarantee Premium Revenue | F F | X | + | 1 |
| | Pre | E | 5509 | Contra Revenue for Insurance and Guarantee | F F | X | + | 1 |
| • | rie. | _ | 2209 | Premium Revenue | | ^ | | |
| , | Pre | E | 5900 | Other Revenue | F | Х | | |
| | Pre | E | 5909 | Contra Revenue for Other Revenue | F | X | | |
| s | | | | | | | | |

USSGL Crosswalk - Statement of Net Cost for Fiscal 2005 Reporting

USSGL Account Attributes/1 Adjusted Trial Balance Line Pre/ Trial USSGL USSGL Account Title Federal/ 2/ Exchange/ Additional Information Required Cust/ NonFederal Nonexch. No. Post Bal. Account Noncust. 7111 Gains on Disposition of Investments F Production, Nonproduction Pre Х 7112 Gains on Disposition of Borrowings Pre F Х Production, Nonproduction Unrealized Gains Pre 7180 F Х Production, Nonproduction 7190 Other Gains Pre F Х Production, Nonproduction 3 Intragovernmental Net Costs CALC (1 - 2) 4 Gross Costs With the Public Pre E Operating Expenses/Program Costs 6100 Ν Production Contra Bad Debt Expense - Incurred for Others 6190 Pre N Production 6199 Adjustment to Subsidy Expense Pre N Production Pre 6320 Interest Expenses on Securities Ν Production Pre 6330 Other Interest Expenses Ν Production Benefit Expense Pre 6400 Ν Production, Nonproduction 6500 Cost of Goods Sold Pre Ν Production Pre 6600 Applied Overhead Ν Production 6610 Cost Capitalization Offset Pre Ν Production Pre 6710 Depreciation, Amortization, and Depletion N Production Bad Debt Expense Ν Pre 6720 Production Pre Other Expenses Not Requiring Budgetary Resources 6790 Ν Production 6800 Future Funded Expenses Ν Pre Production, Nonproduction 6900 Nonproduction Costs Ν Nonproduction. Report stewardship costs separately Pre 7210 Losses on Disposition of Assets - Other Ν Production. Nonproduction Pre Х 7211 Losses on Disposition of Investments Ν Production. Nonproduction Pre Х Pre 7212 Losses on Disposition of Borrowings Ν Х Production, Nonproduction 7280 Unrealized Losses Ν Pre Х Production, Nonproduction Pre 7290 Other Losses Ν Х Production, Nonproduction Pre 7300 Extraordinary Items Ν Х Production, Nonproduction Pre 7500 Distribution of Income - Dividend Ν Х Production, Nonproduction 7600 Changes in Actuarial Liability Ν Pre Production, Nonproduction 5 Less: Earned Revenues From the Public 5100 Revenue From Goods Sold Ν Pre х 5109 Contra Revenue for Goods Sold Ν Pre Х Pre 5200 Revenue From Services Provided Ν Х Pre 5209 Contra Revenue for Services Provided Ν Х Pre 5310 Interest Revenue - Other Ν Х Α 5311 Interest Revenue - Investments Pre Ν Α Х 5312 nterest Revenue - Loans Receivable/Uninvested Ν Pre Х А Funds 5 Pre 5317 Contra Revenue for Interest Revenue - Loans Ν Х Α Receivable 5318 Contra Revenue for Interest Revenue - Investments Ν Pre Х А Pre 5319 Contra Revenue for Interest Revenue - Other Ν Α Х 5320 Penalties, Fines, and Administrative Fees Revenue Ν Α Pre х Contra Revenue for Penalties, Fines, and 5329 Pre Ν Х А Administrative Fees 5400 Benefit Program Revenue Ν Pre Х 5409 Contra Revenue for Benefit Program Revenue Pre Ν Х Insurance and Guarantee Premium Revenue Pre 5500 Ν Х Pre 5509 Contra Revenue for Insurance and Guarantee Ν Х Premium Revenue

USSGL Crosswalk - Statement of Net Cost for Fiscal 2005 Reporting

USSGL Account Attributes/1 Adjusted Trial Balance USSGL Line Pre/ Trial **USSGL Account Title** Federal/ 2/ Exchange/ Cust/ Additional Information Required No. Post Bal. NonFederal Nonexch. Account Noncust. Other Revenue Pre 5900 Ν Х 5909 Contra Revenue for Other Revenue Pre N Х 7110 Gains on Disposition of Assets - Other Ν Production, Nonproduction Pre Х 7111 Gains on Disposition of Investments Ν Pre Х Production, Nonproduction Pre 7112 Gains on Disposition of Borrowings Ν Production, Nonproduction Х Unrealized Gains Pre 7180 Ν Х Production, Nonproduction Pre 7190 Other Gains Ν Х Production, Nonproduction 6 Net Costs With the Public CALC (4 - 5) 7 Total Net Costs CALC (3 + 6) 8 Costs Not Assigned to Programs 6400 Benefit Expense Υ Pre E Nonproduction. Cost not assigned to programs. Pre 6800 Future Funded Expenses Υ Nonproduction. Cost not assigned to programs. Pre 6850 Employer Contributions to Employee Benefit F Nonproduction. Cost not assigned to programs. 8 F Programs Not Requiring Current-Year Budget Authority (Unobligated) Nonproduction Costs 6900 Υ Nonproduction. Cost not assigned to programs. Pre Losses on Disposition of Assets - Other 7210 Υ Nonproduction. Cost not assigned to programs. Pre Х Losses on Disposition of Investments 7211 Pre Υ Х Nonproduction. Cost not assigned to programs. Pre 7212 Losses on Disposition of Borrowings Y Х Nonproduction. Cost not assigned to programs. Pre 7280 Unrealized Losses Y Х Nonproduction. Cost not assigned to programs. Pre 7290 Other Losses Y Х Nonproduction. Cost not assigned to programs. 7300 Extraordinary Items Nonproduction. Cost not assigned to programs. Pre Y Х Pre 7500 Distribution of Income - Dividend Nonproduction. Cost not assigned to programs. Х Pre 7600 Changes in Actuarial Liability Ν Nonproduction. Cost not assigned to programs. 9 Less: Earned Revenues Not Attributed to Programs Pre 5310 Interest Revenue - Other Exchange revenue not attributable to programs. Υ Х Pre 5311 Interest Revenue - Investments Y Х Exchange revenue not attributable to programs. Interest Revenue - Loans Receivable/Uninvested Pre 5312 Х Exchange revenue not attributable to programs. Funds Pre 5317 Contra Revenue for Interest Revenue - Loans Υ Х Exchange revenue not attributable to programs. Receivable 5318 Contra Revenue for Interest Revenue - Investments Υ Pre Х Exchange revenue not attributable to programs. 5319 Contra Revenue for Interest Revenue - Other Y Х Exchange revenue not attributable to programs Pre Pre 5900 Other Revenue Y Х Exchange revenue not attributable to programs. Contra Revenue for Other Revenue Pre 5909 Y Х Exchange revenue not attributable to programs. Gains on Disposition of Assets - Other 7110 Υ Х Nonproduction. Cost not assigned to programs. Pre Gains on Disposition of Investments Pre 7111 Υ Х Nonproduction. Cost not assigned to programs. 7112 Pre Gains on Disposition of Borrowings Y Х Nonproduction. Cost not assigned to programs. Pre 7180 Unrealized Gains Y Х Nonproduction. Cost not assigned to programs. 7190 Other Gains Y Х Nonproduction. Cost not assigned to programs. Pre 10 Net Cost of Operations CALC (7 + 8 - 9) 10

USSGL Crosswalk - Statement of Net Cost for Fiscal 2005 Reporting

Footnotes:

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

2 - USSGL account attribute domains F and N should only be used to identify account transactions with another Federal trading partner (F) or transactions with a non-Federal trading partner (N). This page was intentionally left blank.

| | 55Walk - | Slater | nent o | | ges in Net | Position for Fiscal 2005 Reporting | | | |
|-----------|----------|----------|--------|---------|-------------|--|----------|--------------------|---|
| | | | ļ | | | | USSGL Ac | count Attributes/1 | |
| _ | | | | | | | | d Trial Balance | |
| Cum. Res. | | Line | | Trial | USSGL | USSGL Account | Exch./ | Custodial/ | Additional Information Required |
| of Oper. | Approp. | No. | Post | Bal. | Account | Title | Nonexch. | Noncust. | |
| | | | | | _ | | | | |
| | | | | - | alances | | | | |
| | Х | 1 | Pre | В | 3100 | Unexpended Appropriations - Cumulative | | | |
| Х | | 1 | Pre | В | 3310 | Cumulative Results of Operations | | | |
| | | | | | | | | | |
| | | 2 | | tments | | | | | |
| | | | | | | 9 Principles (+/-) | | | |
| | Х | 2 | Pre | E | 3108 | Unexpended Appropriations - Prior-Period | | | Portion related to changes in accounting |
| | | | | | | Adjustments - Restated | | | principles. |
| | Х | 2 | Pre | E | 3109 | Unexpended Appropriations - Prior-Period | | | Portion related to changes in accounting |
| | | | | | | Adjustments - Not Restated | | | principles. |
| Х | | 2 | Pre | E | 5708 | Expended Appropriations - Prior-Period | | | Portion related to changes in accounting |
| | | | | | | Adjustments - Restated | | | principles. |
| Х | | 2 | Pre | E | 5709 | Expended Appropriations - Prior-Period | | | Portion related to changes in accounting |
| | | | | | | Adjustments - Not Restated | | | principles. |
| Х | | 2 | Pre | E | 7400 | Prior-Period Adjustments - Not Restated | | | Portion related to changes in accounting |
| Х | | 2 | Pre | Е | 7401 | Prior-Period Adjustments - Restated | | | Portion related to changes in accounting |
| | | | | | of Errors (| | | | |
| | Х | 2 | Pre | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments - Restated | | | Portion related to correction of errors. |
| | Х | 2 | Pre | E | 3109 | Unexpended Appropriations - Prior-Period Adjustments - Not Restated | | | Portion related to correction of errors. |
| Х | | 2 | Pre | E | 5708 | Expended Appropriations - Prior-Period Adjustments - Restated | | | Portion related to correction of errors. |
| Х | | 2 | Pre | E | 5709 | Expended Appropriations - Prior-Period Adjustments - Not Restated | | | Portion related to correction of errors. |
| Х | | 2 | Pre | Е | 7400 | Prior-Period Adjustments - Not Restated | | | Portion related to correction of errors. |
| Х | | 2 | Pre | E | 7401 | Prior-Period Adjustments - Restated | | | Portion related to correction of errors. |
| | | | | | | | | | |
| | | | Begin | ning B | alances, a | | | | |
| Х | Х | 3 | | | Calc (12) | | | | |
| | | | | | | | | | |
| | | Budg | etary | Financ | ing Source | s: | | | |
| | | | | | | | | | |
| | | 4 | Appro | priatio | ons Receive | | | | |
| | Х | 4 | | Ē | 3101 | Unexpended Appropriations - Appropriations Received | | | Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special funds and during a continuing resolution. |

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2005 Reporting

| USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2005 Reporting | USSGL Crosswalk | - Statement of Change | es in Net Position fo | or Fiscal 2005 Reporting |
|--|-----------------|-----------------------|-----------------------|--------------------------|
|--|-----------------|-----------------------|-----------------------|--------------------------|

| | | | | | | Position for Fiscal 2005 Reporting | USSGL Ac | count Attributes/1 | |
|-----------|---------|----------|------|----------|------------|---|--------------------|-------------------------------|---|
| | | | | | | | | | |
| Cum. Res. | Unovn | Line | Dro/ | Trial | USSGL | USSGL Account | Adjusted Exch./ | d Trial Balance Custodial/ | Additional Information Required |
| | Approp. | | Post | | Account | | Nonexch. | Noncust. | Additional information Required |
| or Oper. | Арргор. | NO. 5 | | | | erred-In/Out (+/-) | Nonexcn. | Noncust. | |
| | Х | 5 | | E | 3102 | Unexpended Appropriations - Transfers-In | | | Debit - Decreases/Credit - Increases |
| | X | 5 | - | E | 3102 | Unexpended Appropriations - Transfers- | | | Debit - Decreases/Credit - Increases |
| | ^ | Э | Pre | E | 3103 | Onexpended Appropriations - Transiers- | | | Debit - Decleases/Cleuit - Incleases |
| | | _ | | L | | | | | |
| | | 6 | | | | scissions, etc.) (+/-) | | | |
| | Х | | | E | 3106 | Unexpended Appropriations - Adjustments | | | Debit - Decreases/Credit - Increases |
| Х | | 6 | Pre | Е | 5790 | Other Financing Sources | | | Related to adjustments. Debit - Decreases /Crec |
| | | | | | | | | | - Increases |
| | | _ | | L | L | | | | |
| | | 7 | | <u> </u> | ons Used | | | | |
| | Х | 7 | Pre | E | 3107 | Unexpended Appropriations - Used | | | Debit - Decreases/Credit - Increases |
| Х | | 7 | Pre | Е | 5700 | Expended Appropriations | | | Debit - Decreases/Credit - Increases |
| | | | | | | | | | |
| | | | | | ge Revenue | | | | |
| Х | | | | E | 5310 | Interest Revenue - Other | Т | A | |
| Х | | 8 | Pre | E | 5311 | Interest Revenue - Investments | Т | A | |
| | | | | | | Interest Revenue - Loans | | | |
| Х | | 8 | Pre | E | 5312 | Receivable/Uninvested Funds | Т | A | |
| | | | | | | Contra Revenue for Interest Revenue - | | | |
| Х | | 8 | Pre | E | 5317 | Loans Receivable | Т | A | |
| | | | | | | Contra Revenue for Interest Revenue - | | | |
| Х | | 8 | | E | 5318 | Investments | Т | A | |
| Х | | 8 | Pre | Е | 5319 | Contra Revenue for Interest Revenue - | Т | A | |
| | | | | | | Other | | | |
| Х | | 8 | Pre | Е | 5320 | Penalties, Fines, and Administrative Fees | Т | A | |
| | | | | | | Revenue | | | |
| Х | | 8 | Pre | Е | 5329 | Contra Revenue for Penalties, Fines, and | Т | A | |
| | | | | | | Administrative Fees | | | |
| Х | | | | E | 5400 | Benefit Program Revenue | Т | | |
| Х | | 8 | Pre | Е | 5409 | Contra Revenue for Benefit Program | Т | | |
| | | | | | | Revenue | | | |
| Х | | | Pre | E | 5800 | Tax Revenue Collected | T* | A | Reported by recipient/noncust. Entity only |
| Х | | | Pre | Е | 5801 | Tax Revenue Accrual Adjustment | T* | A | Reported by recipient/noncust. Entity only |
| Х | | | Pre | Е | 5809 | Contra Revenue for Taxes | T* | A | Reported by recipient/noncust. Entity only |
| Х | | | Pre | E | 5890 | Tax Revenue Refunds | T* | A | Reported by recipient/noncust. Entity only |
| Х | | 8 | Pre | E | 5900 | Other Revenue | Т | A | |
| Х | | 8 | Pre | E | 5909 | Contra Revenue for Other Revenue | Т | А | |
| | | | | | | | | | |

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2005 Reporting

| | | | | | | | USSGL Ac | count Attributes/1 | |
|-----------|---------|------|-------|-------|-------------|--|----------|--------------------|---|
| | | | | | | | Adiuste | d Trial Balance | |
| Cum. Res. | Unexp. | Line | Pre/ | Trial | USSGL | USSGL Account | Exch./ | Custodial/ | Additional Information Required |
| of Oper. | Approp. | | Post | | Account | Title | Nonexch. | Noncust. | |
| | | 9 | | | | res of Cash and Cash Equivalents | | | |
| Х | | 9 | | E | 5600 | Donated Revenue - Financial Resources | T* | | |
| Х | | 9 | | E | 5609 | Contra Revenue for Donations - Financial | T* | | |
| | | - | | | | Resources | | | |
| Х | | 9 | Pre | E | 5900 | Other Revenue | Т | | Budgetary. Related to forfeitures of cash and |
| | | | | | | | | | cash equivalents. |
| Х | | 9 | Pre | E | 5909 | Contra Revenue for Other Revenue | Т | | Budgetary. Related to forfeitures of cash and |
| | | | | | | | | | cash equivalents. |
| | | | | | | | | | |
| | | 10 | | | | ut Reimbursement (+/-) | | | |
| Х | | 10 | Pre | Е | 5740 | Appropriated Earmarked Receipts | | | |
| | | | | | | Transferred In | | | |
| Х | | 10 | Pre | E | 5745 | Appropriated Earmarked Receipts | | | |
| | | | | | | Transferred Out | | | |
| Х | | 10 | Pre | E | 5750 | Expenditure Financing Sources - Transfers- | | | |
| | | | | | | In | | | |
| Х | | 10 | Pre | E | 5755 | Nonexpenditure Financing Sources - | | | |
| | | | | | | Transfers-In | | | |
| Х | | 10 | Pre | E | 5760 | Expenditure Financing Sources - Transfers- | | | |
| | | | | | | Out | | | |
| Х | | 10 | Pre | E | 5765 | Nonexpenditure Financing Sources - | | | |
| | | | | | | Transfers-Out | | | |
| | | | | | 1 | | | | |
| | | 11 | Other | Buda | etary Finan | cing Sources (+/-) | | | |
| Х | | | Pre | E | 5790 | Other Financing Sources | | | Budgetary |
| X | | | Pre | E | 7110 | Gains on Disposition of Assets - Other | Т | | Budgetary |
| Х | | | Pre | E | 7111 | Gains on Disposition of Investments | Т | | Budgetary |
| X | | | Pre | E | 7112 | Gains on Disposition of Borrowings | Т | | Budgetary |
| X | | | Pre | E | 7180 | Unrealized Gains | T | | Budgetary |
| X | | | Pre | E | 7190 | Other Gains | T | | Budgetary |
| X | | | Pre | E | 7210 | Losses on Disposition of Assets - Other | T | | Budgetary |
| X | | | Pre | E | 7211 | Losses on Disposition of Investments | Ť | 1 | Budgetary |
| X | | | Pre | E | 7212 | Losses on Disposition of Borrowings | Ť | 1 | Budgetary |
| X | | | Pre | E | 7280 | Unrealized Losses | Ť | 1 | Budgetary |
| X | | | Pre | E | 7290 | Other Losses | T | | Budgetary |
| X | | | Pre | E | 7500 | Distribution of Income - Dividend | T | | Budgetary |
| | | 1 | - · • | 1 | 1 | | - | | , , , , , , , , , , , , , , , , , , , |

| 03361 01 | 055Waik - | Sidle | | | ges in Net | Position for Fiscal 2005 Reporting | | | |
|-----------|-----------|-------|----------|--------------|------------|---|----------|--------------------|--|
| | <u> </u> | | <u> </u> | | | | USSGL Ac | count Attributes/1 | |
| | | | | | | | | d Trial Balance | |
| Cum. Res. | | | | | USSGL | USSGL Account | | Custodial/ | Additional Information Required |
| of Oper. | Approp. | | | | Account | Title | Nonexch. | Noncust. | |
| | | Othe | r Finar | ncing S | ources: | | | | |
| | | | | | | | | | |
| | | 12 | | | | res of Property | | | |
| Х | | 12 | Pre | E | 5610 | Donated Revenue - Nonfinancial | T* | | |
| | | | | | | Resources | | | |
| Х | | 12 | Pre | E | 5619 | Contra Donated Revenue - Nonfinancial | T* | | |
| | | | | | | Resources | | | |
| Х | | 12 | Pre | E | 5900 | Other Revenue | Т | | No budgetary impact. Related to forfeitures of properties. |
| Х | | 12 | Pre | E | 5909 | Contra Revenue for Other Revenue | Т | | No budgetary impact. Related to forfeitures of properties. |
| | | 13 | Trans | l fers-In | /Out Witho | ut Reimbursement (+/-) | | | |
| Х | | 13 | | E | 5720 | Financing Sources Transferred In Without | | | |
| | | | | _ | 00 | Reimbursement | | | |
| Х | | 13 | Pre | E | 5730 | Financing Sources Transferred Out Without | | | |
| | | | | _ | | Reimbursement | | | |
| | | | | | | | | | |
| | | 14 | | | | m Costs Absorbed by Others | | | |
| Х | | 14 | Pre | E | 5780 | Imputed Financing Sources | | | |
| | | | | | | | | | |
| | | | Other | | | | | | |
| Х | | | | E | 5790 | Other Financing Sources | | | No budgetary impact. |
| Х | | 15 | | E | 5799 | Adjustment of Appropriations Used | | | No budgetary impact. |
| Х | | 15 | Pre | E | 5900 | Other Revenue | Т | | Portion associated with nonexchange revenue. Nonbudgetary |
| Х | | 15 | Pre | Е | 5909 | Contra Revenue for Other Revenue | Т | | Portion associated with nonexchange revenue. |
| | | | | | | | | | Nonbudgetary |
| Х | | 15 | Pre | E | 7110 | Gains on Disposition of Assets - Other | Т | | No budgetary impact. |
| Х | | | | E | 7111 | Gains on Disposition of Investments | Т | | No budgetary impact. |
| Х | | | Pre | E | 7112 | Gains on Disposition of Borrowings | Т | | No budgetary impact. |
| Х | | 15 | Pre | E | 7180 | Unrealized Gains | T | | No budgetary impact. |
| Х | | | | E | 7190 | Other Gains | T | | No budgetary impact. |
| Х | | 15 | Pre | E | 7210 | Losses on Disposition of Assets - Other | Т | | No budgetary impact. |
| Х | | 15 | Pre | E | 7211 | Losses on Disposition of Investments | Т | | No budgetary impact. |
| Х | | | Pre | E | 7212 | Losses on Disposition of Borrowings | Т | | No budgetary impact. |
| Х | | | | E | 7280 | Unrealized Losses | T | | No budgetary impact. |
| Х | | | | E | 7290 | Other Losses | Т | | No budgetary impact. |
| Х | | 15 | Pre | E | 7500 | Distribution of Income - Dividend | Т | | No budgetary impact. |

| 00000 010 | J55Walk - | Stater | nent o | | ges in Net | POSICION TOF FISCAL 2005 Repo | nung | | |
|-----------|-----------|--------|--------|----------|-------------|-------------------------------|----------|--------------------|---|
| | | | | | | | USSGL Ad | count Attributes/1 | |
| | | | | | | | Adjuste | d Trial Balance | |
| Cum. Res. | Unexp. | Line | Pre/ | Trial | USSGL | USSGL Account | Exch./ | Custodial/ | Additional Information Required |
| of Oper. | Approp. | No. | Post | Bal. | Account | Title | Nonexch. | Noncust. | |
| | | | | | | | | | |
| | | 16 | Total | Financ | ing Source | S | | | |
| Х | | 16 | | Calc (| 615) | | | | |
| | Х | 16 | | Calc (| 47) | | | | |
| | | | | | | | | | |
| Х | | 17 | Net Co | ost of (| Operations | (+/-) | | | |
| Х | Х | 18 | Net C | hange | Calc (16-1 | 7) | | | |
| | | 19 | Endin | g Bala | ncos | | | | |
| Х | | 19 | | | (3+16) -17) | | | | Should equal the ending amount reported as net |
| ~ | | 19 | | Calc (| (3+10)-17) | | | | position on the Balance Sheet. |
| | Х | 19 | | Calc (| 3 + 16) | | | | Should equal the ending amount reported as net position on the Balance Sheet. |

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2005 Reporting

* By definition, the USSGL account can only have this USSGL attribute domain.

Footnote:

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

This page was intentionally left blank.

| | | | | Statement of Financing for Fiscal 2005 Reporting | USSGL Acco | ount Attributes/1 | |
|------|--------|-------|-----------|---|------------|-------------------|---|
| | 1 | | 1 | | | Trial Balance | |
| ine | Pre/ | Trial | USSGL | USSGL Account | Federal/ | Exch./ | |
| | | | Account | | NonFed. | Nonexch. | Additional Information Required |
| | | | | | | | |
| Reso | ources | Used | to Financ | ce Activities: | | | |
| | | | | | | | |
| Bud | getary | Resou | urces Obl | igated | | | |
| | | | | | | | |
| | | | | (Must = SBR line 8) | | | |
| | | | 4801 | Undelivered Orders - Obligations, Unpaid | | | |
| 1 | Pre | E-B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | | |
| 1 | Pre | Е | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | | |
| 1 | Pre | Е | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | | |
| 1 | Pre | E-B | 4901 | Delivered Orders - Obligations, Unpaid | | | |
| 1 | Pre | Е | 4902 | Delivered Orders - Obligations, Paid | | | |
| 1 | Pre | E-B | 4908 | Authority Outlayed Not Yet Disbursed | | | |
| 1 | Pre | Е | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | | |
| 1 | | E | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | | |
| | | | 4302 | | | | |
| 2 | Less: | Spen | dina Autl | hority From Offsetting Collections and Recoveries (Must = EOY SBR line 3, 4)/2 | | | |
| | | E | 4212 | Liquidation of Deficiency - Offsetting Collections | | | |
| | | E-B | 4221 | Unfilled Customer Orders Without Advance | | | Obligated amounts only for final in year of |
| | | | | | | | expiration. Net of (Decreases)/Increases |
| 2 | Pre | E-B | 4222 | Unfilled Customer Orders With Advance | | | Obligated amounts only for final in year of |
| | | | | | | | expiration. Net of (Decreases)/Increases |
| 2 | 2 Pre | E-B | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | | |
| 2 | 2 Pre | E-B | 4251 | Reimbursements and Other Income Earned - Receivable | | | |
| | 2 Pre | E | 4252 | Reimbursements and Other Income Earned - Collected | | | |
| | 2 Pre | E | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | | |
| 2 | 2 Pre | E | 4260 | Actual Collections of "governmental-type" Fees | | | |
| 2 | 2 Pre | Е | 4261 | Actual Collections of Business-Type Fees | | | |
| 2 | 2 Pre | Е | 4262 | Actual Collections of Loan Principal | | | |
| | | | | · | _ | | |
| | | E | 4263 | Actual Collections of Loan Interest | | | |
| 2 | 2 Pre | E | 4264 | Actual Collections of Rent | | | |
| | - | E | 4265 | Actual Collections From Sale of Foreclosed Property | | | |
| | Pre 2 | E | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | | |
| | Pre 2 | E | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | | |
| | 2 Pre | E | 4271 | Actual Program Fund Subsidy Collected | | | |
| | 2 Pre | E | 4273 | Interest Collected From Treasury | | | |
| | 2 Pre | E | 4275 | Actual Collections From Liquidating Fund | | | |
| _ 2 | 2 Pre | E | 4276 | Actual Collections From Financing Fund | | | |
| 2 | 2 Pre | E | 4277 | Other Actual Collections - Federal | | | |
| 2 | 2 Pre | E-B | 4281 | Actual Program Fund Subsidy Receivable | 1 | | |
| | | E-B | 4283 | Interest Receivable From Treasury | | | |
| 2 | 2 Pre | E-B | 4285 | Receivable From the Liquidating Fund | | | |
| 2 | 2 Pre | E-B | 4286 | Receivable From the Financing Fund | | | |
| 2 | 2 Pre | E-B | 4287 | Other Federal Receivables | | | |

| | | | | | USSGL Acco | ount Attributes/1 | |
|------|------------|---------|--------------|--|------------|-------------------|--|
| | | | | | Adjusted | Trial Balance | |
| line | Pre/ | Trial | USSGI | USSGL Account | Federal/ | Exch./ | |
| | | | Account | | NonFed. | Nonexch. | Additional Information Required |
| | | Dun | 71000um | | Nom ou. | Nonexon | |
| 2 | 2 Pre | E | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, | | | |
| - | 110 | - | 4071 | Recoveries | | | |
| 2 | 2 Pre | E | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - | | | |
| 2 | | L | 4072 | Obligations, Refunds Collected | | | |
| 2 | 2 Pre | E | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | | |
| 2 | | L | -571 | bownward Adjustments of Fhor-Tear Onpaid Derivered Orders - Obligations, Recoveries | | | |
| - 2 | 2 Pre | E | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds | | | |
| - | 110 | - | 4012 | Collected | | | |
| | | | | | | | |
| 2 | Oblig | ations | | ffsetting Collections and Recoveries | | | |
| 3 | | | CALC (1 | | | | |
| Ľ | , | - | 0/120 (1 | | | | |
| 4 | Less: | Distrib | uted Offse | tting Receipts (Must = SBR line 16) | 1 | | Should equal deposits to Treasury on SF 224, FM |
| - | | | | 5 ••••••••••••••• | | | 1219, and FMS 1220. Excludes amounts related |
| | | | | | | | to the change in receivables and in related |
| | | | | | | | allowances. Revenue collected and distributed in |
| | | | | | | | offsetting receipt accounts only. |
| 4 | Pre | E | 5100 | Revenue From Goods Sold | | | |
| | | E | 5109 | Contra Revenue for Goods Sold | | | |
| | | E | 5200 | Revenue From Services Provided | | | |
| | | E | | Contra Revenue for Services Provided | | | |
| | | E | | Interest Revenue - Other | | | |
| | | E | 5311 | Interest Revenue - Investments | | | |
| | - | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | | | |
| | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | | | |
| | | E | 5318 | Contra Revenue for Interest Revenue - Investments | | | |
| | | E | 5319 | Contra Revenue for Interest Revenue - Other | | | |
| | - | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | | | |
| | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | | | |
| | | E | 5400 | Benefit Program Revenue | | | |
| | - | E | | Contra Revenue for Benefit Program Revenue | | | |
| | Pre | E | 5500 | Insurance and Guarantee Premium Revenue | | | |
| | - | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | | | |
| | - | | | | | | |
| | Pre Pre | E E | 5600 5609 | Donated Revenue - Financial Resources Contra Revenue for Donations - Financial Resources | | | |
| | | | | | | | |
| 4 | Pre | E | 5750 | Expenditure Financing Sources - Transfers-In | | | |
| 4 | Pre | E | 5800 | Tax Revenue Collected | | | |
| | - | Е | 5801 | Tax Revenue Accrual Adjustment | | | |
| | Pre | Е | 5809 | Contra Revenue for Taxes | | | |
| 4 | Pre | Е | 5890 | Tax Revenue Refunds | | | |
| | Pre | Е | 5900 | Other Revenue | | | |
| 4 | Pre | E | 5909 | Contra Revenue for Other Revenue | | | |
| | | | | | | | |
| 5 | Net O | bligat | | | | | |
| 5 | 5 | | CALC (3 | - 4) | | | |

| | | | | | USSGL Acc | ount Attributes/1 | |
|-----|----------|---------|------------|--|-----------|-------------------|--|
| | | | | | Adjusted | Trial Balance | |
| ine | Pre/ | Trial | USSGL | USSGL Account | Federal/ | Exch./ | |
| | | | Account | | NonFed. | Nonexch. | Additional Information Required |
| | | | | | | | |
| he | r Resc | ources | | | | | |
| | 1 | | | | | | |
| 6 | Dona | tions a | and Forfe | itures of Property (Must = CNP line 12) | | | |
| | | | | Donated Revenue - Nonfinancial Resources | | | |
| - | - | | | | | | |
| | | E E | | Contra Donated Revenue - Nonfinancial Resources Other Revenue | | | No hudgeten impact. Deleted to forfeitures of |
| 0 | Pre | E | 5900 | Other Revenue | | | No budgetary impact. Related to forfeitures of properties. |
| 6 | Pre | E | 5909 | Contra Revenue for Other Revenue | | | No budgetary impact. Related to forfeitures of |
| 0 | FIE | E | 2909 | | | | properties. |
| | | | | | | | properties. |
| _ | . | I. | 10.4 14141 | $= - + t D_{2} + \frac{1}{2} $ | | | |
| | | | | nout Reimbursement (+/-) (Must = CNP line 13) | | | |
| 7 | Pre | E | 5720 | Financing Sources Transferred In Without Reimbursement | | | |
| 7 | ' Pre | E | 5730 | Financing Sources Transferred Out Without Reimbursement | | | |
| | | | | | | | |
| | | | | | | | |
| Q | Imput | tod Fir | ancing E | rom Costs Absorbed by Others (Must = CNP line 14) | | | |
| | Pre | | | Imputed Financing Sources | | | |
| 0 | | L | 5700 | Imputed Financing Sources | | | |
| ٩ | Other | r Roso | urces (+/- |) (Must = CNP line 15) | | | |
| | | | | Other Financing Sources | | | No budgetary impact |
| | | | | Adjustment of Appropriations Used | | | |
| | Pre | | | Other Revenue | | т | No budgetary impact. |
| | | E | | Contra Revenue for Other Revenue | | T | No budgetary impact. |
| | - | E | | Gains on Disposition of Assets - Other | | T | No budgetary impact. |
| | | E | | Gains on Disposition of Investments | | T | No budgetary impact. |
| | | E | | Gains on Disposition of Borrowings | | T | No budgetary impact. |
| - | Pre | E | | Unrealized Gains | | T | No budgetary impact. |
| | - | E | | Other Gains | | Т | No budgetary impact. |
| - | - | E | | Losses on Disposition of Assets - Other | | Т | No budgetary impact. |
| | | E | | Losses on Disposition of Investments | | T | No budgetary impact. |
| | | E | | Losses on Disposition of Borrowings | | <u>т</u> | No budgetary impact. |
| | Pre | F | | Unrealized Losses | | <u>г</u> | No budgetary impact. |
| | - | E | | Other Losses | | T | No budgetary impact. |
| - | Pre | F | | Distribution of Income - Dividend | | <u>т</u> | No budgetary impact. |
| 9 | i i e | | 1300 | | | 1 | |
| 10 | Not O |)ther P | 05000000 | Used to Finance Activities | | | |
| 10 | Net U | | CALC (6. | | | + | |
| | | | | | | + | |
| 11 | Total | Passa | uroog Llag | d to Finance Activities | | | |
| 11 | Total | Resol | CALC (54 | | | | |

| | | | | | USSGL Acco | ount Attributes/1 | |
|------|------|----------|----------|--|------------|-------------------|---|
| | | | | | | Trial Balance | |
| .ine | Pre/ | Trial | USSGL | USSGL Account | Federal/ | Exch./ | |
| | | | Account | | NonFed. | Nonexch. | Additional Information Required |
| | | | | | | | |
| | | | | ce Items Not Part of the Net Cost of Operations | | | |
| | | | | y Resources Obligated for Goods, Services, and Benefits Ordered but Not Yet Provid | led | | |
| | | E-B | | Unfilled Customer Orders Without Advance | | | |
| | Pre | E-B | | Unfilled Customer Orders With Advance | | | |
| | | E-B | | Undelivered Orders - Obligations, Unpaid | | | Net (Increases)/Decreases |
| | Pre | E-B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | | Net (Increases)/Decreases |
| 12 | Pre | E | | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | | |
| 12 | Pre | Е | | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - | | | |
| 12 | FIE | - | 4072 | Obligations, Refunds Collected | | | |
| | Pre | E | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | | |
| 12 | Pre | E | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | | |
| 13 | Reso | urces | That Fun | d Expenses Recognized in Prior Periods | | | |
| | Pre | | 6790 | Other Expenses Not Requiring Budgetary Resources | | | Net debit balance for vendor overpayments |
| | | | | | | | collected. |
| 13/ | Pre | E-B | 2160 | Entitlement Benefits Due and Payable | | | If net decrease |
| | Pre | E-B | 2170 | Subsidy Payable to the Financing Account | - | | Credit reform, if net decrease |
| | | E-B | | Other Accrued Liabilities | | | If net decrease |
| | Pre | E-B | | Unfunded Leave | | | If net decrease |
| | Pre | E-B | | Unfunded FECA Liability | | | If net decrease |
| | Pre | E-B | | Other Unfunded Employment Related Liability | | | If net decrease |
| 13′ | Pre | E-B | | Actuarial Pension Liability | | | If net decrease |
| 13′ | Pre | E-B | 2620 | Actuarial Health Insurance Liability | | | If net decrease |
| 13′ | Pre | E-B | 2630 | Actuarial Life Insurance Liability | | | If net decrease |
| 13′ | Pre | E-B | 2650 | Actuarial FECA Liability | | | If net decrease |
| 13′ | Pre | E-B | | Other Actuarial Liabilities | | | If net decrease |
| | Pre | E-B | | Contingent Liabilities | | | If net decrease |
| 13′ | Pre | E-B | 2940 | Capital Lease Liability | | | If net decrease. Related to payment made prior fiscal 1991. |
| 13′ | Pre | E-B | 2960 | Accounts Payable From Canceled Appropriations | | | If net decrease |
| 13' | Pre | E-B | 2990 | Other Liabilities | | | If net decrease |
| | | | | Estimated Cleanup Cost Liability | | | If net decrease |
| | -OF | ۶- | | | | | |
| 13* | Pre | E-B | 1310 | Accounts Receivable | | | Vendor overpayments collected. |
| | | | | | ļ | | |
| 13′ | Pre | E | 6800 | Future Funded Expenses | | | Credit account balance. See line 19 - 21 or 23 for debit balance. |
| 13′ | Pre | E | | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | | | Credit account balance. See line 23 for debit balance. |
| 13′ | Pre | E | 7600 | Changes in Actuarial Liability | | | Credit account balance. See line 23 for debit balance. |

| | | | | Statement of Financing for Fiscal 2005 Reporting | USSGL Acco | ount Attributes/1 | |
|------|--------|--------|------------|--|------------|-------------------|---|
| | 1 | | | | Adjusted | Trial Balance | |
| .ine | Pre/ | Trial | USSGL | USSGL Account | Federal/ | Exch./ | |
| lo. | Post | Bal. | Account | Title | NonFed. | Nonexch. | Additional Information Required |
| | | | | | | | |
| | | | | | | | |
| | | | | ollection of vendor overpayments may be reported as a resource that does | | | |
| | | | | perations on line 13. The amount reported on line 13 for vendor overpayments | | | |
| | | | | ways: (1) from the change in accounts receivable, or (2) from the increase | | | |
| | to US | SGL a | ccount 67 | 90 recorded when the collection is received. | | | |
| | 101.0 | | | | | | |
| | | | | ncing sources that fund costs of prior periods cannot be derived from the change | | | |
| | | | | ies, an optional method is to record a decrease to future funded expenses, | | | |
| | | | | 0 and/or 6850, when funding becomes available. The decreases (credit balances) are rep | οστεα | | |
| | as ina | ancing | sources t | hat fund costs of prior periods. | | | |
| 14 | Buda | otonu | Offeetting | Collections and Receipts That Do Not Affect Net Cost of Operations | | | |
| 14 | Buug | elary | Juseming | Conections and Receipts That be Not Anect Net Cost of Operations | | | |
| 144 | Credi | t Prog | ram Colle | ections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy | | | |
| | | E | 4260 | Actual Collections of "governmental-type" Fees | | | Credit reform financing funds only. |
| | | E | | Actual Collections of Business-Type Fees | | | Credit reform financing funds only |
| | | E | | Actual Collections of Loan Principal | | | Credit reform financing funds only |
| | | E | | Actual Collections of Loan Interest | | | Credit reform financing funds only |
| | Pre | E | 4264 | Actual Collections of Rent | | | Credit reform financing funds only |
| | - | E | 4265 | Actual Collections From Sale of Foreclosed Property | | | Credit reform financing funds only |
| | Pre | E | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | | Credit reform financing funds only |
| | | E | 4260 | Other Actual "governmental-type" Collections From Non-Federal Sources | | | Credit reform financing funds only |
| | | E | | Actual Program Fund Subsidy Collected | | | Credit reform financing funds only |
| | | | | - · · | | | |
| | Pre | E | | Interest Collected From Treasury | | | Credit reform financing funds only |
| | Pre | E | 4275 | Actual Collections From Liquidating Fund | | | Credit reform financing funds only |
| | | E | 4277 | Other Actual Collections - Federal | | | Credit reform financing funds only |
| 14A | Pre | E-B | 4281 | Actual Program Fund Subsidy Receivable | | | Credit reform financing funds only |
| | Pre | E | 4283 | Interest Receivable From Treasury | | | Credit reform financing funds only |
| 14A | Pre | E-B | 4285 | Receivable From the Liquidating Fund | | | Credit reform financing funds only |
| | | E-B | 4286 | Receivable From the Financing Fund | | | Credit reform financing funds only |
| 14A | Pre | E-B | 4287 | Other Federal Receivables | | | Credit reform financing funds only |
| | | | | | | | |
| 14B | Other | • | | | | | Related to the portion of offsetting collections an |
| | | | | | | | receipts that is not reported on the Statement of |
| | | | | | | | Net Cost. |
| | | E | 5310 | Interest Revenue - Other | | Т | |
| | - | Е | 5311 | Interest Revenue - Investments | | Т | |
| | | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | | Т | |
| | - | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | | Т | |
| | - | E | 5318 | Contra Revenue for Interest Revenue - Investments | | T | |
| | | E | 5319 | Contra Revenue for Interest Revenue - Other | | <u>T</u> | |
| | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | - | T | |
| | | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | | Т | |
| | Pre | E | 5400 | Benefit Program Revenue | | Т | |
| | - | E | 5409 | Contra Revenue for Benefit Program Revenue | | Т | |
| 14B | Pre | E | 5600 | Donated Revenue - Financial Resources | | T* | |

| | | | | Statement of Financing for Fiscal 2005 Reporting | USSGL Acco | ount Attributes/1 | |
|------|------------|------------|--------------|--|------------|-------------------|--|
| | | | | | | Trial Balance | |
| Line | Pre/ | Trial | USSGL | USSGL Account | Federal/ | Exch./ | |
| | | | Account | | NonFed. | Nonexch. | Additional Information Required |
| 4.45 | _ | - | 5000 | | | | |
| | | E | 5609 | Contra Revenue for Donations - Financial Resources | | T* | |
| | | | 5750 | Expenditure Financing Sources - Transfers-In | | T* | |
| | | E | 5800 | Tax Revenue Collected | | T* | |
| | | E | 5801 | Tax Revenue Accrual Adjustment | | T* | |
| | - | E | 5809 | Contra Revenue for Taxes | | T* | |
| | Pre | | 5890 | Tax Revenue Refunds | | T* | |
| | | | 5900 | Other Revenue | | T | |
| 14B | Pre | E | 5909 | Contra Revenue for Other Revenue | | Т | |
| 15 | Resou | Ircos | That Fina | nce the Acquisition of Assets | | | |
| | Pre | | | Purchases of Capitalized Assets | | | |
| | | | | | | | |
| 15 | Pre | E-B | 1310 | Accounts Receivable | | | Vendor overpayments related to capitalized assets. |
| 15 | Pre | E-B | 1350 | Loans Receivable | | | Noncredit reform - Purchase amount only |
| | | E-B | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | N | | |
| 15 | Pre | | 1690 | Other Investments | N | | Current-year purchase amount only |
| | | | 4901 | Delivered Orders - Obligations, Unpaid | | | Credit reform financing and liquidating funds only |
| | | E | 4902 | Delivered Orders - Obligations, Paid | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | | Credit reform financing and liquidating funds only |
| | | | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | | Credit reform financing and liquidating funds only |
| -OF | र- | | | | | | |
| 15 | Pre | E-B | 1511 | Operating Materials and Supplies Held for Use | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1512 | Operating Materials and Supplies Held in Reserve for Future Use | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1521 | Inventory Purchased for Resale | | | Current-year purchase amount only |
| | | | 1522 | Inventory Held in Reserve for Future Sale | | | Current-year purchase amount only |
| | | E-B | 1523 | Inventory Held for Repair | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1524 | Inventory - Excess, Obsolete, and Unserviceable | | | Current-year purchase amount only |
| 15 | | E-B | 1525 | Inventory - Raw Materials | | | Current-year purchase amount only |
| 15 | | E-B | 1526 | Inventory - Work-in-Process | | | Current-year purchase amount only |
| | | E-B | 1527 | Inventory - Finished Goods | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1529 | Inventory - Allowance | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1561 | Commodities Held Under Price Support and Stabilization Support Programs | | | Current-year purchase amount only |
| | Pre | E-B | 1569 | Commodities - Allowance | | | Current-year purchase amount only. Use to adjust |
| | | | | | 1 | | book value of inventory upon disposition. |
| 15 | Pre | F-R | 1571 | Stocknile Materials Held in Reserve | | | Current-year purchase amount only |
| | Pre Pre | E-B E-B | 1571 1572 | Stockpile Materials Held in Reserve Stockpile Materials Held for Sale | | | Current-year purchase amount only Current-year purchase amount only |

| | | | | | USSGL Acc | ount Attributes/1 | |
|------|------------|------------|--------------|--|-----------|-------------------|--|
| | | | | | Adjusted | Trial Balance | |
| Line | Pre/ | Trial | USSGL | USSGL Account | Federal/ | Exch./ | |
| | Post | | Account | | NonFed. | Nonexch. | Additional Information Required |
| 15 | Pre | E-B | 1599 | Other Related Property - Allowance | | | Current-year purchase amount only. Use to adjust |
| 10 | 110 | | 1000 | | | | book value of inventory upon disposition. |
| 15 | Pre | E-B | 1711 | Land and Land Rights | | | Current-year purchase amount only |
| | Pre | E-B | 1712 | Improvements to Land | | | Current-year purchase amount only |
| | | E-B | 1719 | Accumulated Depreciation on Improvements to Land | | | Current-year purchase amount only. Use to adjust |
| | | | | | | | book value of inventory upon disposition. |
| 15 | Pre | E-B | 1720 | Construction-in-Progress | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1730 | Buildings, Improvements, and Renovations | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations | | | Purchase amount only. Use to adjust book value |
| | | | | | | | of inventory upon disposition. |
| 15 | Pre | E-B | 1740 | Other Structures and Facilities | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1749 | Accumulated Depreciation on Other Structures and Facilities | | | Current-year purchase amount only. Use to adjust |
| | | | | | | | book value of inventory upon disposition. |
| | | E-B | 1750 | Equipment | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1759 | Accumulated Depreciation on Equipment | | | Current-year purchase amount only. Use to adjust |
| | | | | | | | book value of inventory upon disposition. |
| | Pre | E-B | 1810 | Assets Under Capital Lease | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1819 | Accumulated Depreciation on Assets Under Capital Lease | | | Current-year purchase amount only. Use to adjust |
| | | | | | | | book value of inventory upon disposition. |
| | | E-B | 1820 | Leasehold Improvements | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1829 | Accumulated Amortization on Leasehold Improvements | | | Current-year purchase amount only. Use to adjust |
| | _ | | | | | | book value of inventory upon disposition. |
| | | E-B | 1830 | Internal-Use Software | | | Current-year purchase amount only |
| | | E-B | | Internal-Use Software in Development | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1839 | Accumulated Amortization on Internal-Use Software | | | Current-year purchase amount only. Use to adjust |
| 45 | 5 | | 10.10 | | - | - | book value of inventory upon disposition. |
| | Pre | E-B | 1840 | Other Natural Resources | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1849 | Allowance for Depletion | | | Current-year purchase amount only. Use to adjust |
| 45 | Pre | E-B | 1890 | Other Concrel Presents, Diget, and Environment | | | book value of inventory upon disposition. Current-year purchase amount only |
| | Pre | E-B E-B | 1890 | Other General Property, Plant, and Equipment Accumulated Depreciation on Other General Property, Plant, and Equipment | | | Current-year purchase amount only. Use to adjust |
| 15 | Pre | E-B | 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | | | book value of inventory upon disposition. |
| 15 | Pre | E-B | 1990 | Other Assets | - | | Current-year purchase amount only |
| 15 | FIE | E-D | 1990 | Other Assets | | | |
| 15 | Pre | E-B | 1310 | Accounts Receivable | | | Vendor overpayments related to capitalized assets |
| 15 | Pre | E-B | 1350 | Loans Receivable | | | Noncredit reform - Purchase amount only |
| 45 | Dre | | 1620 | Investments in Convertion Other Then the Durney of the Dublic Data Convertion | N | | |
| | | E-B | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | N | | Current-year purchase amount only |
| | | E-B E-B | 1690 4901 | Other Investments Delivered Orders - Obligations, Unpaid | N | | Current-year purchase amount only |
| | Pre Pre | E-B F | | Delivered Orders - Obligations, Unpaid Delivered Orders - Obligations, Paid | | | Credit reform financing and liquidating funds only |
| | Pre | E | | Delivered Orders - Obligations, Paid Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | | Credit reform financing and liquidating funds only Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | | Credit reform financing and liquidating funds only |
| .0 | | - | 1001 | | | | |

| | | | | | USSGL Acco | ount Attributes/1 | | | |
|-----|--------|----------|--------------|--|-------------------|-------------------|--|--|--|
| | | | | | Adjusted | Trial Balance | | | |
| ine | Pre/ | Trial | USSGL | USSGL Account | Federal/ | Exch./ | | | |
| lo. | Post | Bal. | Account | Title | NonFed. | Nonexch. | Additional Information Required | | |
| 15 | Pre | E | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | | Credit reform financing and liquidating funds only | | |
| | , 10 | - | 4002 | | | | | | |
| | Comr | nent: | If resource | es that finance the acquisition of assets or liquidation of liabilities related to | | | | | |
| | | | | r, plant, and equipment on line 15 (USSGL accounts 15111899) cannot be | | | | | |
| | | | | ge in the inventory/asset accounts, an optional method is to tag the asset transactions | | | | | |
| | | | | ne transactions identified thus far that affect "resources that finance the acquisition of | | | | | |
| | | | | f liabilities" related to inventory and property, plant, and equipment include purchases | | | | | |
| | | | | ments, donations, transfers-in, transfers-out, and the book value of assets sold or disposed | | | | | |
| | | | | rce is recognized for the proceeds of the sale. Agencies also may find it useful to | | | | | |
| | | | | nts needed from these transactions in an agency-defined memorandum | | | | | |
| | accou | int (900 | 00 series). | | | | | | |
| | Noto | Othor | accot tran | sactions that have yet to be identified may affect this line. | | | | | |
| | Note. | Other | asselliai | | | | | | |
| | Comr | nent: [| or losses | incurred when an asset is sold or disposed of and a budgetary resource is | | | | | |
| | | | | is exist for reporting the loss on the Statement of Financing. The first | | | | | |
| | | | | book value on line 15: Resources that Finance the Acquisition of Assets or Liquidation | | | | | |
| | | | | de the loss in Components Not Requiring or Generating Resources (lines 2528). | | | | | |
| | | | | o include the loss in Components Not Requiring or Generating Resources. Then, on | | | | | |
| | | | | ok value of the asset less the loss. | | | | | |
| | Comr | nent: l | JSSGL ac | count 1310, line 15 includes vendor overpayments related to capitalized assets. Note that | other transaction | is | | | |
| | yet to | be ide | ntified also | o may affect this line. | | | | | |
| | _ | | - " | | | | | | |
| | | | | ons for non-Government securities have not been completed. Changes to line 15 | | | | | |
| | may c | be nece | essary ond | ce the transactions are completed. | | | | | |
| 16 | Other | r Reso | urces or | Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations/3 | 3 | | | | |
| | Pre | | | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | | | | |
| | | E | | Donated Revenue - Nonfinancial Resources | | | | | |
| | | | | Contra Donated Revenue - Nonfinancial Resources | | | | | |
| | | E | | Financing Sources Transferred In Without Reimbursement | | | | | |
| 16 | 8 Pre | E | 5730 | Financing Sources Transferred Out Without Reimbursement | | | | | |
| 16 | 8 Pre | E | 5750 | Expenditure Financing Sources - Transfers-In | | | Adjustment for trust fund outlays that do not affect | | |
| 16 | 8 Pre | E | 5760 | Expenditure Financing Sources - Transfers-Out | | | net cost. | | |
| 16 | | E | 5790 | Other Financing Sources | | | | | |
| 16 | 8 Pre | E | 7110 | Gains on Disposition of Assets - Other | | Т | | | |
| 16 | 8 Pre | E | 7111 | Gains on Disposition of Investments | | Т | | | |
| 16 | 8 Pre | E | | Gains on Disposition of Borrowings | | Т | | | |
| | 8 Pre | E | | Unrealized Gains | | Т | | | |
| 16 | | | | Other Gains | | Т | | | |
| 16 | | E | | Losses on Disposition of Assets - Other | | Т | | | |
| 10 | 6 Pre | E | 7211 | Losses on Disposition of Investments | | Т | | | |

| | 1 | 1 | | Statement of Financing for Fiscal 2005 Reporting | USSGL Acc | ount Attributes/1 | |
|------------|--------------------|----------------------|------------------|--|-----------|-------------------|---|
| | | | | | | Trial Balance | |
| Line | Pre/ | Trial | USSGL | USSGL Account | Federal/ | Exch./ | |
| | | | Account | | NonFed. | Nonexch. | Additional Information Required |
| | | | | | | | • |
| 16 | 8 Pre | Е | 7212 | Losses on Disposition of Borrowings | | Т | |
| 16 | 6 Pre | E | 7280 | Unrealized Losses | | Т | |
| 16 | 6 Pre | Е | 7290 | Other Losses | | Т | |
| 16 | 8 Pre | E | 7400 | Prior-Period Adjustments - Not Restated | | | Budgetary impact only |
| 16 | 8 Pre | E | 7401 | Prior-Period Adjustments - Restated | | | Do not use adjustment in year of restatement. See Prior-Period Adjustment Scenario. |
| | Com | mont | The State | ment of Financing for certain inventory scenarios does not reconcile unless USSGL | | | |
| | | | | led on line 16. The transactions for prior-period adjustments must be analyzed. | | | |
| | acco | | | | | | |
| 17 | Tota | I Poso | urcos ller | ed to Finance Items Not Part of the Net Cost of Operations | | | |
| | 1010 | 1 1 1 2 3 0 | CALC (12 | | | | |
| | | | 0/120 (12 | | | | |
| 18 | Tota | l Reso | urces Use | ed to Finance the Net Cost of Operations | | | |
| | | 1 | CALC (1 | | | | |
| | | | с. <u>–</u> с (. | | | | |
| Com | poner | nts of t | the Net Co | ost of Operations That Will Not Require or Generate Resources in the Current Period: | | | |
| Com | poner | nts Re | quiring or | Generating Resources in Future Periods: | | | |
| 19 | Incre | ase in | Annual I | eave Liability | | | |
| | | E-B | | Unfunded Leave | | | If net increase |
| | -01 | | | | | | |
| | | | | | | | |
| 19* | * Pre | E | 6800 | Future Funded Expenses | | | Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability. |
| | | | | nental and Disposal Liability | | | |
| 20* | * Pre | E-B | 2995 | Estimated Cleanup Cost Liability | | | If net increase |
| | -0 | ર - | | | | | |
| 20* | Pre | | 6800 | Future Funded Expenses | | | Debit account balance. See line 13 for credit balance. Related to increase in environmental and disposal liability. |
| | | | | | | | |
| 21 | Upwa | ard/Do | wnward F | Reestimates of Credit Subsidy Expense (+/-) | | | |
| | | | | Reestimates of Credit Subsidy Expense (+/-) Adjustment to Subsidy Expense | | | Credit reform. Downward subsidy reestimate |
| 21* | Upwa Pre Pre | E | | Reestimates of Credit Subsidy Expense (+/-) Adjustment to Subsidy Expense Future Funded Expenses | | | Credit reform. Downward subsidy reestimate Credit reform. Upward subsidy reestimate. Debit account balance. See line 13 for credit balance. |
| 21* | * Pre | E | 6199 | Adjustment to Subsidy Expense | | | |
| 21* 21* | * Pre * Pre | E E R - | 6199 6800 | Adjustment to Subsidy Expense | | | Credit reform. Upward subsidy reestimate. Debit |

| | | | | | USSGL Acc | ount Attributes/1 | |
|-----|-------|----------|------------|--|-----------|-------------------|---|
| | | | | | | Trial Balance | |
| ine | Pre/ | Trial | USSGI | USSGL Account | Federal/ | Exch./ | |
| - | - | - | Account | | NonFed. | Nonexch. | Additional Information Required |
| | | Dan | roooune | | Nom ou. | Honoxon | |
| 22 | Incre | ase in | Exchange | e Revenue Receivable from the Public (Previous SOF 1F partial) | | | |
| | | E-B | | Accounts Receivable | | Х | (Increases) Excludes accounts receivable relate |
| ~~ | 110 | - 0 | 1010 | | | ~ | to vendor overpayments related to line 13. |
| 22 | Pre | E-B | 1319 | Allowance for Loss on Accounts Receivable | | Х | (Increases) Excludes accounts receivable related |
| ~~ | 110 | - 0 | 1010 | | | ~ | to vendor overpayments related to line 13. |
| | | | | | | | |
| | | E-B | | Interest Receivable | | X | (Increases) Excludes credit reform financing. |
| 22 | Pre | E-B | 1349 | Allowance for Loss on Interest Receivable | | Х | |
| | | | | | | | |
| | Othe | | | | | | |
| | | | | Entitlement Benefits Due and Payable | | | If net increase, unfunded |
| - | | | | Other Accrued Liabilities | | | If net increase, unfunded |
| | | | | Unfunded FECA Liability | | | If net increase |
| | Pre | E-B | | Other Unfunded Employment Related Liability | | | If net increase |
| | | E-B | | Actuarial Pension Liability | | | If net increase |
| | | E-B | | Actuarial Health Insurance Liability | | | If net increase |
| 23* | Pre | E-B | | Actuarial Life Insurance Liability | | | If net increase |
| | Pre | E-B | | Actuarial FECA Liability | | | If net increase |
| 23* | Pre | E-B | | Other Actuarial Liabilities | | | If net increase |
| | Pre | E-B | | Contingent Liabilities | | | If net increase |
| 23* | Pre | E-B | 2940 | Capital Lease Liability | | | If net increase. Related to a payment made prior |
| | | | | | | | to fiscal 1991. |
| 23* | Pre | E-B | 2960 | Accounts Payable From Canceled Appropriations | | | If net increase |
| 23* | Pre | E-B | 2990 | Other Liabilities | | | If net increase |
| | Pre | E | | Prior-Period Adjustments - Not Restated | | | Use if related to an increase in a liability reported |
| | | - | | | | | Section 4. |
| | | - - | | | | | |
| | -OF | | | | | | |
| 23* | Pre | E | 6800 | Future Funded Expenses | | | Debit account balance. See line 13 for credit |
| | | | | | | | balance. |
| 23* | Pre | E | | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year | | | Debit account balance. See line 13 for credit |
| | | | | Budget Authority (Unobligated) | | | balance. |
| | | | | | | | |
| | 19-23 | * Com | ment: Fir | nancing sources yet to be provided may be derived using the change in certain liability acco | unts if | | |
| | | | | Another option is to use the debit balance of USSGL account 6800, "Future Funded Exper | | | |
| | | | | t 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Yea | | | |
| | | | ority (Uno | | | | |
| | | | | · · | | | |
| 24 | Total | Comp | onents of | f Net Cost of Operations That Will Require or Generate Resources in Future Periods | | | |
| 24 | | | CALC (19 | | | | |
| | | | | | | | |
| | | <u>.</u> | . | g or Generating Resources: | | 1 | + |

| | | | | | USSGL Acc | ount Attributes/1 | |
|-----|--------------|----------|-----------|---|-----------|-------------------|---|
| | | | | | Adjusted | Trial Balance | |
| ine | Pre/ | Trial | USSGL | USSGL Account | Federal/ | Exch./ | |
| | | | Account | | NonFed. | Nonexch. | Additional Information Required |
| | | | | | | | |
| 25 | Depre | eciatio | n and An | nortization | | | |
| | - | E-B | | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau | | X | |
| 25 | Pie | E-B | 1013 | of the Public Debt | | ^ | |
| 25 | Pre | E-B | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | | X | |
| 25 | Pre | E-B | 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | | X | |
| 25 | Pre | E | 6710 | Depreciation, Amortization, and Depletion | | | |
| | | | | | | | |
| 26 | Reva | luatior | of Asset | ts or Liabilities (+/-) | | | |
| 26 | Pre | E | 7110 | Gains on Disposition of Assets - Other | | Х | Include if a budgetary resource is NOT recognized upon sale or disposition of assets. |
| 26 | Pre | Е | 7111 | Gains on Disposition of Investments | | Х | |
| 26 | Pre | E | 7112 | Gains on Disposition of Borrowings | | Х | |
| | | Е | 7180 | Unrealized Gains | | Х | |
| | Pre | Е | 7190 | Other Gains | | Х | |
| | | E | 7210 | Losses on Disposition of Assets - Other | | X | |
| | Pre | E | 7211 | Losses on Disposition of Investments | | X | |
| | | E | 7212 | Losses on Disposition of Borrowings | | X | |
| | | E | 7280 | Unrealized Losses | | X | |
| | Pre | E | 7290 | Other Losses | | X | |
| | Pre | E | 7300 | Extraordinary Items | | ~~~~ | |
| 27 | Other | (+/_)/? | 2 | | | | |
| 27 | Pre | E | 5311 | Interest Revenue - Investments | | Х | Undistributed offsetting receipts: Related to trust funds with exchange revenue. |
| 27 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | | Х | Undistributed offsetting receipts: Related to trust funds with exchange revenue. |
| 27 | Pre | E | 5400 | Benefit Program Revenue | | Х | Undistributed offsetting receipts: Related to trust funds with exchange revenue. |
| 27 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | | Х | Undistributed offsetting receipts: Related to trust funds with exchange revenue. |
| | | Е | 6190 | Contra Bad Debt Expense - Incurred for Others | | | |
| | Pre | Е | | Cost of Goods Sold | | | |
| | Pre | Е | 6600 | Applied Overhead | | | Related to cost capitalization offsets. |
| | | Е | | Cost Capitalization Offset | | | Related to cost capitalization offsets. |
| 27 | Pre | E | 6720 | Bad Debt Expense | | | Related to uncollectible noncredit reform |
| 07* | Pre | _ | 6790 | Other Evenence Nat Requiring Budgetery Recourses | | | receivables. Net credit balance for vendor overpayments |
| 21 | Pre | E | 6790 | Other Expenses Not Requiring Budgetary Resources | | | receivable; debit balance for other activity. |
| | 27* C | omme | nt: An op | tion for recording the decrease in cost that results from a receivable for a vendor | | | |
| | | | | ord a decrease to USSGL account 6790. The decrease is reported as part of | | | |
| | comp | onents | of net co | st of operations that will not require or generate resources. | | | |

| | | | | | USSGL Acco | ount Attributes/1 | |
|------|-------|--------|----------|---|------------|-------------------|---------------------------------|
| | | | | | Adjusted | Trial Balance | |
| Line | Pre/ | Trial | USSGL | USSGL Account | Federal/ | Exch./ | |
| No. | Post | Bal. | Account | Title | NonFed. | Nonexch. | Additional Information Required |
| | | | | | | | |
| 28 | Total | Comp | onents o | f Net Cost of Operations That Will Not Require or Generate Resources | | | |
| | | | CALC (25 | 527) | | | |
| | | | | | | | |
| 29 | Total | Comp | onents o | f Net Cost of Operations That Will Not Require or Generate Resources in the Current | Period | | |
| | | | CALC(24 | + 28) | | | |
| | | | | | | | |
| 30 | Net C | ost of | Operatio | ns | | | |
| | | | CALC (18 | 3 + 29) | | | |

IMPORTANT NOTE: As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published in FASAB's Implementation Guide to Statement of Financing in Statement of Federal Financial Accounting Standards 7, Accounting for Revenue and Other Financing Sources: Detailed Information on the Statement of Financing, April 2002.

* By definition, the USSGL account can only have this attribute domain.

Footnote:

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

2 - Line 2 must agree with lines 3 and 4 of the SBR at yearend. For quarterly statements, anticipated accounts

should be added, as appropriate, for lines to agree.

3 - According to OMB Circular No. A-136 (August 2005), "Financial Reporting Requirements," Section 9.37, for material allocation transfers of authority; the parent and child should report a reconciling item on their respective Statement of Financing. The reconciling item should be reported by the parent and child on Line 16, Other, and Line 27, Other, respectively.

Shaded attributes are not applicable for budgetary accounts.

Indicates the USSGL preferred crosswalk for this line.

Please refer to the June 12, 2003, IRC meeting minutes, for further discussion on the preferred method.

| | 2 01000 | | atement of Custodial Activity | USSGL Account | .9 |
|---------------|----------|-------------------------|--------------------------------|---------------|---------------------------------|
| | | | | Attributes/1 | |
| | | | | Adjusted | |
| | | | | Trial Balance | |
| Line | Trial | Acct. | USSGL Account | Cust./ | Additional Information Required |
| No. | Bal. | No. | Title | Noncust. | |
| | | <u> </u> | | | |
| Reven | ue Acti | vity: | | | |
| Sour | ces of C | Cash Coll | ections: | | |
| | | | | | |
| 1 | Individ | lual Incor | me and FICA/SECA Taxes | | |
| 1 | E | 5800 | Tax Revenue Collected | S | |
| 2 | Corner | rate Inco | me Taxes | <u>├</u> ─── | |
| 2 | E | 5800 | Tax Revenue Collected | S | |
| 2 | | 5000 | | 3 | |
| 3 | Excise | Taxes | | | |
| 3 | Е | 5800 | Tax Revenue Collected | S | |
| 4 | Estata | and Gift | Taxaa | | |
| 4 4 | Estate | 5800 | Tax Revenue Collected | S | |
| 4 | | 5600 | | 5 | |
| 5 | Federa | l Unemp | loyment Taxes | | |
| 5 | E | 5800 | Tax Revenue Collected | S | |
| | 0 | | | | |
| 6 | E | n Duties 5800 | | S | |
| 6 | E | 5800 | Tax Revenue Collected | 5 | |
| 7 | Miscel | laneous | | | |
| 7 | E | 5800 | Tax Revenue Collected | S | |
| 7 | E | 5310 | Interest Revenue - Other | S | |
| 7 | E | 5319 | Contra Revenue for Interest | | |
| 7 | - | 5044 | Revenue - Other | S | |
| 7 | E | 5311 | Interest Revenue - Investments | S | |
| 7 | E | 5318 | Contra Revenue for Interest | | |
| | | | Revenue - Investments | S | |
| 7 | E | 5312 | Interest Revenue - Loans | | |
| | | | Receivable/Uninvested Funds | S | |

| | _ 0.000 | | atement of Custodial Activity | USSGL Account | |
|------|---------|-----------|---|---------------|--|
| | | | | Attributes/1 | |
| | | | | Adjusted | |
| | | | | Trial Balance | |
| Line | Trial | Acct. | USSGL Account | Cust./ | Additional Information Required |
| No. | Bal. | No. | Title | Noncust. | |
| 7 | E | 5317 | Contra Revenue for Interest | | |
| | | | Revenue - Loans Receivable | S | |
| 7 | E-B | 1340 | Interest Receivable | S | Related to interest revenue. Increase/Decrease |
| 7 | E-B | 1349 | Allowance for Loss on Interest | | |
| | | | Receivable | S | Related to interest revenue. Increase/Decrease |
| 7 | E | 5320 | Penalties, Fines, and | | |
| | | | Administrative Fees Revenue | S | |
| 7 | E | 5329 | | | |
| | | | Contra Revenue for Penalties, | | |
| | | | Fines, and Administrative Fees | S | |
| 7 | E-B | 1360 | | | |
| | | | Penalties, Fines, and | | |
| _ | | | Administrative Fees Receivable | S | Increase/Decrease |
| 7 | E-B | 1369 | | | |
| | | | Allowance for Loss on Penalties, | | |
| | | | Fines, and Administrative Fees | 0 | |
| 7 | E | 5600 | Receivable Donated Revenue - Financial | S | Increase/Decrease |
| 7 | E | 0000 | Resources | S | |
| 7 | E | 5609 | Contra Revenue for Donations - | 3 | |
| ' | C | 5009 | Financial Resources | S | |
| 7 | E | 5900 | Other Revenue | S | |
| 7 | E | 5909 | Contra Revenue for Other | 3 | |
| ' | | 2909 | Revenue | S | |
| 7 | E-B | 1310 | Accounts Receivable | S | Related to other revenue. Increase/Decrease |
| 7 | E-B | 1310 | Allowance for Loss on Accounts | 5 | |
| ľ | | 1013 | Receivable | S | Related to other revenue. Increase/Decrease |
| | | | | Ŭ Ŭ | |
| 8 | Total C | ash Colle | l ctions | | |
| 8 | | CALC | (17) | | |
| 0 | | | (/) | | |
| 9 | Accrual | Adjustm | l ents | | |
| 9 | E-B | 1310 | Accounts Receivable | S | |
| 9 | E-B | 1319 | Allowance for Loss on Accounts | | |
| | | | Receivable | S | |

T/L S2 06-01 (2005 Reporting)

| 5555 | - 01033 | | atement of Custodial Activity | USSGL Account | |
|---------|-----------|-------------|------------------------------------|-----------------------|--|
| | | | | Attributes/1 | |
| | | | | Adjusted | |
| | | | | Trial Balance | |
| Line | Trial | Acct. | USSGL Account | Cust./ | Additional Information Required |
| No. | Bal. | No. | Title | Noncust. | |
| 9 | E-B | 1340 | Interest Receivable | S | |
| 9 | E-B | 1349 | Allowance for Loss on Interest | 5 | |
| 9 | | 1040 | Receivable | S | |
| 9 | E-B | 1360 | | 0 | |
| Ŭ | | 1000 | Penalties, Fines, and | | |
| | | | Administrative Fees Receivable | S | |
| 9 | E-B | 1369 | | | |
| - | | | Allowance for Loss on Penalties, | | |
| | | | Fines, and Administrative Fees | | |
| | | | Receivable | S | |
| 9 | E-B | 2110 | Accounts Payable | S | Related to tax revenue refunded and custodial interest expense |
| 9 | E-B | 5801 | | | |
| | | | Tax Revenue Accrual Adjustment | S | |
| 9 | E-B | 5809 | Contra Revenue for Taxes | S | |
| | | | | | |
| 10 | Total C | ustodial F | Revenue | S | |
| 10 | | CALC | (8 + 9) | | |
| | | | | | |
| | | | | | |
| Dispo | sition o | f Collectio | ons: | | |
| 11 | Transfe | rred to O | thers (by Recipient): | | |
| 11 | E-B | 2110 | Accounts Payable | S | Related to tax revenue refunds. |
| 11* | | 2980 | Custodial Liability | S* | Cash collections only - from debits to 2980. |
| 11 | E | 5890 | Tax Revenue Refunds | S | |
| 11 | E | 5990 | Collections for Others | S* | |
| 11 | E | 6330 | Other Interest Expenses | S | |
| *0 | | | | act the emerged of | ab collected for others, then LICCOL account 2000 |
| | | | | - | sh collected for others, then USSGL account 2980 |
| snouid | not de US | | JL account 2980 is included on the | crosswaik as an alter | native to using USSGL account 5990. |
| 12 | (Increas | se)/Decrea | ase in Amount Yet To Be Transfer | red (+/-) | |
| 12 | È | 5991 | Accrued Collections for Others | S* | |
| "Option | al Metho | d" | | | |
| 12 | E-B | 2980 | Custodial Liability | S* | Amount yet to be collected. Increase/Decrease |

| | _ 0.000 | | tatement of Custoular Activi | USSGL Account | |
|-----------|-----------|-------------|------------------------------|---------------|--|
| | | | | Attributes/1 | |
| | | | | Adjusted | |
| | | | | Trial Balance | |
| Line | Trial | Acct. | USSGL Account | Cust./ | Additional Information Required |
| No. | Bal. | No. | Title | Noncust. | |
| 13 | Refund | s and Oth | ler Payments | | |
| 13 | E | 5890 | Tax Revenue Refunds | S | |
| 13 | E | 6330 | Other Interest Expenses | S | |
| 13 | E-B | 2110 | Accounts Payable | S | Related to tax revenue refunded and custodial interest expense |
| 14 | Retaine | d by the l | Reporting Entity | | |
| 14 | | CALC | (10 - 11 - 12 - 13) | | |
| If "Optic | onal Meth | nod" is use | ed | | |
| 14 | | CALC | (10 - 11 + 12 - 13) | | |
| 15 | Net Cus | stodial Ac | l tivity | | |
| 15 | | CALC | (10 - 11 - 12 - 13 -14) | | Must equal zero. |
| If "Optio | onal Meth | nod" is use | ed | | |
| 15 | | CALC | (10 - 11 + 12 - 13 -14) | | Must equal zero. |
| | | | | | |

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.
- * By definition, the USSGL account can only have this USSGL account attribute domain.

SUPPLEMENT

| The second secon | P&F USSGL Account | | | inano | ing (i | ui / 00 | incudic i | | | | | 1 1300 | | кероп | ing | | | | | | | | |
|--|-------------------|---------|--|------------------|--------|---------------|---------------|---------------------------|------------------------|--------------------------|---------------------|------------------|------------------------|-------------------------|----------------------|---------------|----------------|------------------------|--------------|---------------------------|-------------------------|--------------|---------------------|
| P | <u>۶</u> ۲ | | USSGL Account | | | | | | | ount Atti | | | | | | | | | ACTSILS | upplied A | | | |
| Line No. | Line Sign | No. | Title | Debit/ Credit | | Auth. Type | Public Law | Avail- ability Time | Trans. Part- ner | Bor- rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad- vance Flag | Fun- ction | TAFS Status | Transfer To From | Def. Flag | Avail- ability Type | Expir- ation Flag | Fund Type | Fin Acct Ind. |
| | | | | | | | | | | | | | | | | | | | | | | | |
| OBLI | GAT | IONS | BY PROGRAM ACTIVITY | | | | | | | | | | | | | | | | | | | | |
| 00044 | | | Net suggested by USCO | | | | | | | | | | | | | | | | | | | | |
| 0001 t | nrougr | 1 0999 | Not supported by USSGL. | | | | | | | | | | | | | | | | | | | | |
| 1000 | otal n | new obl | igations (+) | | | | | | | | | | | | | | | | | | | | |
| 1000 | | | Undelivered Orders - Obligations, | С | Е | | | | | | | | | | | | U | | | | | | |
| 1000 | т | 4001 | Unpaid | C | E | | | | | | | | | | | | 0 | | | | | | |
| 1000 | - | 4801 | Undelivered Orders - Obligations, Unpaid | С | В | | | | | | | | | | | | U | | | | | | |
| 1000 | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | С | E | | | | | | | | | | | | U | | | | | | |
| 1000 | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | С | В | | | | | | | | | | | | U | | | | | | |
| 1000 | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | С | E | | | | | | | | | | | | U | | | | | | |
| 1000 | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | С | Е | | | | | | | | | | | | U | | | | | | |
| 1000 | + | 4901 | Delivered Orders - Obligations, Unpaid | С | Е | | | | | | | | | | | | U | | | | | | |
| 1000 | - | 4901 | Delivered Orders - Obligations, Unpaid | С | В | | | | | | | | | | | | U | | | | | | |
| 1000 | + | 4902 | Delivered Orders - Obligations, Paid | С | Е | | | | | | | | | | | | U | | | | | | |
| 1000 | + | 4908 | Authority Outlayed Not Yet Disbursed | С | Е | | | | | | | | | | | | U | | | | | | |
| 1000 | - | 4908 | Authority Outlayed Not Yet Disbursed | С | В | | | | | | | | | | | | U | | | | | | |
| 1000 | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | С | Е | | | | | | | | | | | | U | | | | | | |
| 1000 | + | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | С | E | | | | | | | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| | | | OURCES AVAILABLE FOR OBLIG | | | | | | | | | | | | | | | | | | | | |
| 2140 (2140 | Jnobli + | | alance carried forward, start of y Authority Adjusted for Interest on Public Debt Securities | D | в | | | | | | | | | | | | U | | | | | | |
| 2140 | + | 4126 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Receivable | D | в | | | | | | | | | | | | U | | | | | | |
| 2140 | - | 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Payable | С | в | | | | | | | | | | | | U | | | | | | |
| 2140 | - | 4136 | Contract Authority to be Liquidated by Trust Funds | С | в | | | | | | | | | | | | U | | | | | | |
| 2140 | + | 4137 | Transfers of Contract Authority | D | В | | | | | | | | | | | | U | | | | | | |
| 2140 | + | 4139 | Contract Authority Carried Forward | D | В | | | | | | | | | | | | U | | | | | | |
| 2140 | + | 4149 | Borrowing Authority Carried Forward | D | В | | | | | | | | | | | | U | | | | | | |
| 2140 | + | 4166 | Allocations of Realized Authority - To Be Transferred from Invested Balances | D | В | | | | | | | | | | | | U | | | | | | |
| 2140 | + | 4171 | Non-Allocation Transfers of Invested Balances - Receivable | D | В | | | | | | | | | | | | U | | | | | | |
| 2140 | - | 4172 | Non-Allocation Transfers of Invested Balances - Payable | С | В | | | | | | | | | | | | U | | | | | | |
| 2140 | + | 4201 | Total Actual Resources - Collected | D | В | | | | | | | | | | | | U | | | | | | |

| PFF USSCL Account USSCL Account Attributes Trans. Trans. Vance Fun. Vul. Vul. <th>I Cumplined Attailurtee</th> <th>EACTO II C</th> <th>1</th> <th>ting</th> <th>Report</th> <th>ai 2005</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>nedule l</th> <th>′&⊦) So</th> <th>ing (F</th> <th>inanc</th> <th>alk - Budget Program and I</th> <th>osswa</th> <th></th> <th></th> | I Cumplined Attailurtee | EACTO II C | 1 | ting | Report | ai 2005 | | | | | | nedule l | ′&⊦) So | ing (F | inanc | alk - Budget Program and I | osswa | | |
|--|---|------------|---------|-------|-----------------|---------|----|------|--------|-------|--------------|------------|----------|---------|-----------|---|---------|--------------|--------|
| Ine Ine Ine Ine Ine Operating and the set of t | Il Supplied Attributes Avail- Expir- | | Trong | Δd | Dir | Dir | 1 | 1 | | 1 | | | | | | USSGL Account | | (1 7 | - 26 |
| 2140 + 4221 Unlined Customer Orders With Advance D B F/E U U 2140 + 4222 Unlined Customer Orders With Advance D B U U U 2140 + 4225 Advance D B U U U U 2140 + 4225 Appropriation Trust Fund Expenditure Transfers - D B U | ability ation Fund | To Def. | TAFS To | vance | Trans. | Trans. | of | Cat. | rowing | Part- | ability | | | | | Title | No. | | |
| 2140 V 4222 Advance U B Image: Constraint of the form | | | | Ŭ | | | | | | | | | | | D | Advance | 4221 | | |
| 2140 V 4222 Expenditure Transfers - D B F C C C 2140 + 4225 Income Earned - Receivable D B F/E C U C 2140 + 4228 Receivable From D B F/E U U C 2140 + 4228 Receivable From D B U U C 2140 + 4286 Receivable From D B U U C 2140 + 4287 Other Federal Receivable From D B U U U 2140 + 4287 Other Federal Receivable From D B U U U 2140 + 4287 Other Federal Receivable From C B U U U U 2140 + 4287 Other Federal Receivable From C B U U U U U U U U U U U U U | | | U | | | | | | | | | | | в | D | Unfilled Customer Orders With Advance | 4222 | + | 2140 |
| 2140 * 4251 Income Earned - Receivable D B Ptc U 2140 * 4281 Actual Program Fund Subsidy Actual Program Fund Subsidy 1440 D B U U 2140 * 4281 Interest Receivable From the Liquidating Fund D B U U 2140 * 4285 Interest Receivable From the Financing Fund D B U U 2140 * 4286 Receivable From the Financing Fund D B U U U 2140 * 4287 Receivable From the Financing Fund D B U U U 2140 * 4286 Comer Federal Receivables D B U U U 2140 * 4286 Interest Receivable From the Financing Fund D B U U U 2140 * 4384 Receipts and Appropriation Receivable from Obligation Upon Collection C B U U U 2140 * 4394 Receipts and Appropriations. Undelivered Orders - Obligations. Undelivered Orders - Obligations. Undelivered Orders - Obligations. Undelivered Orders - Obligations. Undelivered Orders - Obligations. Und | | | U | | | | | | | | | | | В | D | | 4225 | + | 2140 |
| 2140 + 220 Receivable D B D B D D 2140 + 4283 Interest Receivable From the Liquidating D D B D < | | | U | | | | | | | F/E | | | | В | D | Income Earned - Receivable | 4251 | + | 2140 |
| 2140 + 4286 Receivable From the Liquidating PD B B U U 2140 + 4286 Receivable From the Financing PD B D B U U 2140 + 4286 Receivable From the Financing PD B D B U U U 2140 - 4384 Fermorary Reduction Returned by C B U U U 2140 - 4394 Receipts Unavailable for C B U U U 2140 - 4397 Receipts and Appropriation C B U U U 2140 - 4397 Receipts and Appropriations C B U U U 2140 - 4397 Temporarily Procluded from Obligation C B U U U 2140 - 4801 Undelivered Orders - Obligations, Unpaid C B U U U 2140 - 4801 Undelivered Orders - Obligations, Unpaid C B U U U < | | | U | | | | | | | | | | | В | D | Receivable | 4201 | + | 2140 |
| 2140 + 4265 Fund U U 2140 + 4286 Receivable From the Financing Fund D B U U 2140 + 4287 Receivable From the Financing Fund D B U U 2140 + 4287 Other Federal Receivables D B U U 2140 - 4384 Temporary Reduction Returned by Appropriation C B U U U 2140 - 4394 Receipts and Appropriation C B U U U 2140 - 4394 Receipts and Appropriations C B U U U 2140 - 4394 Receipts and Appropriations C B U U U 2140 - 4398 Receipts and Appropriations C B U U U 2140 - 4801 Undelivered Orders - Obligations, Unpaid C B U U U 2140 - 4904 D | | | U | | | | | | | | | | | В | D | | | + | 2140 |
| 2140 + 4287 Other Federal Receivables D B Image: Constraint of the second sec | | | U | | | | | | | | | | | В | D | Fund | 4285 | + | 2140 |
| 2140 - 4384 Temporary Reduction Returned bi Appropriation C B U U 2140 - 4394 Receipts Unavailable for Obligation Upon Collection C B U U 2140 - 4394 Receipts unavailable for Obligation Upon Collection C B U U 2140 - 4397 Temporarily Precluded from Obligation C B U U 2140 - 4397 Temporarily Precluded from Obligation C B U U U 2140 - 4394 Undelivered Orders - Obligations, Unpaid C B U U U 2140 - 4801 Undelivered Orders - Obligations, Unpaid C B U U U 2140 - 4801 Delivered Orders - Obligations, Unpaid C B U U U 2140 - 4901 Delivered Orders - Obligations, Unpaid C B U U U 2140 - 4908 Authority Outlayed Not Yet Disbursed C <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Fund</td> <td>4200</td> <td></td> <td></td> | | | | | | | | | | | | | | | | Fund | 4200 | | |
| 2140 - 4384 Appropriation C B U U 2140 - 4394 Appropriation C B U U 2140 - 4397 Temporally Precluded from Collection C B U U 2140 - 4397 Temporally Precluded from Collection C B U U 2140 - 4396 Offsetting Collections Temporally Precluded from Obligation C B U U 2140 - 4396 Offsetting Collections Temporally Precluded from Obligations, C B U U U 2140 - 4801 Undelivered Orders - Obligations, Undelivered Orders - Obligations, C B U U U 2140 - 4802 Prepaid/Advanced C B U U U 2140 - 4908 Authority Outlayed Not Yet Disbursed C B U U U 2140 - 4908 Authority (gross) (+) U U U U 2200 <td< td=""><td></td><td></td><td>U</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>В</td><td>D</td><td></td><td></td><td>+</td><td>2140</td></td<> | | | U | | | | | | | | | | | В | D | | | + | 2140 |
| 2140 - 4394 Obligation Upon Collection C B Image: Collection S | | | | | | | | | | | | | | | - | Appropriation | | - | |
| 2140 - 4397 Temporarily Precluded from C B Image: C B Image: C B Image: C B Image: C U Image: C U Image: C Image: C B Image: C U Image: C U Image: C Image: C< | | | U | | | | | | | | | | | В | С | Obligation Upon Collection | 4394 | - | 2140 |
| 2140 - 4398 Precluded from Obligation C B Image: Constraint of the second sec | | | U | | | | | | | | | | | В | С | Temporarily Precluded from Obligation | 4397 | - | 2140 |
| 2140 - 4801 Unpaid C B Image: Control of the state of | | | U | | | | | | | | | | | В | С | Precluded from Obligation | 4398 | - | 2140 |
| 2140 - 4802 Prepaid/Advanced C B Image: Constraint of the second secon | | | U | | | | | | | | | | | В | С | Unpaid | 4801 | - | 2140 |
| 2140 - 4901 Unpaid - C B - C B - C B - C B - C B - C B - C B - C B - C B - C B - C B - C B - - C D C D C C B - <t< td=""><td></td><td></td><td>U</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>В</td><td>С</td><td>Prepaid/Advanced</td><td>4802</td><td>-</td><td>2140</td></t<> | | | U | | | | | | | | | | | В | С | Prepaid/Advanced | 4802 | - | 2140 |
| 2140 - 4900 Disbursed - <td></td> <td></td> <td>U</td> <td></td> <td>В</td> <td>С</td> <td>Unpaid</td> <td>4901</td> <td>-</td> <td>2140</td> | | | U | | | | | | | | | | | В | С | Unpaid | 4901 | - | 2140 |
| 2200 This line is calculated. Equals sum of P&F lines 4000 through 6962. Also equals line 7000. Image: Construct of the construction of the constructing and the construction of the construction of the cons | | | U | | | | | | | | | | | В | С | | | - | 2140 |
| 2200 This line is calculated. Equals sum of P&F lines 4000 through 6962. Also equals line 7000. Image: Construct of the construction of the constructing and the construction of the construction of the cons | | | | | | | | | | | | | | | | uthority (gross) (+) | idaet a | lew hi | 2200 M |
| 2210 Resources available from recoveries of prior year obligations (+) Image: Construct of the second sec | | | | | | | | | | 000. | quals line 7 | 62. Also e | rough 69 | 000 th | F lines 4 | | | | |
| 2210 + 4871 Downward Adjustments of Prior- Year Unpaid Undelivered Orders - D E 2210 + 4971 Year Unpaid Delivered Orders - D E 2210 + 4971 Year Unpaid Delivered Orders - D E | | | | | | | | | | | | | | | | | | | |
| 2210 + 4871 Year Unpaid Úndelivered Orders - D E U Obligations, Recoveries Downward Adjustments of Prior- U U 2210 + 4971 Year Unpaid Delivered Orders - D E U | | | | | | | | | | | | | ıs (+) | gatior | ear obl | | | lesou | 2210 F |
| 2210 + 4971 Year Unpaid Delivered Orders - D E U | | | U | | | | | | | | | | | E | D | Year Unpaid Undelivered Orders - Obligations, Recoveries | 4871 | + | 2210 |
| | | | U | | | | | | | | | | | E | D | Year Unpaid Delivered Orders - | 4971 | + | 2210 |
| | | | | | | | | | | | | | | | | | | | |
| 2221 Unobligated balance transferred to other accounts (-) [xx-xxxx] | | | | | | | | | | | | | xx] | [xx-xx | unts (-) | | | Inobli | 2221 L |
| 2221 - 4176 Allocation Transfers of Prior-Year C E U T | | Т | | | | | | | | | | | | | | Balances | 4176 | - | |
| 2221 - 4190 Transfers - Prior-Year Balances C E ## ##### U T | | | T | | #### | ## | | | | | | | | | | | | - | |
| 2222 Unobligated balance transferred from other accounts (+) [xx-xxxx] | | | | | | | | | | | | | -xxxx] | (+) [XX | | | | ildonu | |
| 2222 + 4176 Allocation Harrises of Phot-real D E ## ##### U F 2222 + 4190 Transfers - Prior-Year Balances D E ## ### ##### U F | | | | | | | | | | | | | | | | Balances | 4176 | | |
| | | | | | ninn | | | | | | <u> </u> | | | - | | | 130 | <u> </u> | ~~~~ |
| 2230 Expired unobligated balance transfer to unexpired account (+) | | | | | <u> </u> | | | | | | | | (+) | count | ired ac | ligated balance transfer to unexp | d unob | xpire | 2230 E |
| 2230 + 4191 Availability Other Than D E U U | | | U | | | | | | | | | | | Е | D | Availability Other Than | 4191 | + | 2230 |
| 2230 + 4199 Transfer 5 - Receivable D E | | | U | | | | | | | | | | | E | D | Transfer of Expired Expenditure | 4100 | + | 2230 |

SUPPLEMENT

| P8 | | | aik - Buuget Flogram and F | Indito | mg (| u. / 00 | incuale i | | | | | 1 1000 | | Report | mg | | | | | unnlind A | ttribtoo | | |
|----------------|-----------|----------|---|----------|----------|------------|------------|---------------------------|-----------------|----------------|---------------------|------------|----------------|----------------|----------------------|---------------|--------|----------------|---------|-------------------|-----------------|------|-------------|
| P6 | (F | | USSGL Account | | | | | | | ount Attr | | | | | | 1 | | | ACISIIS | upplied A | | | |
| | Line | No | Title | Debit/ | | | Public | Avail- ability Time | Trans. Part- | Bor- rowing | BEA Cat. Ind. | Year of | Dir. Trans. | Dir. Trans. | Ad- vance Flag | Fun- ction | TAFS | Transfer To | Def. | Avail- ability | Expir- ation | Fund | Fin Acct |
| | Sign | | | Credit | | | Law | Time | ner | Source | mu. | BA | Agy. | Acct. | гіаў | CUON | Status | From | Flag | Туре | Flag | Туре | Ind. |
| 2235 L | Inexp | ired un | obligated balance transfer to exp Balance Transfers - Unexpired | orred ac | count | (-) | | | | | | | | | | | | | | | | | |
| 2235 | - | 4192 | TAFS to Expired TAFS | с | Е | | | | | | | | | | | | U | | | | | | |
| 0040.0 | | | | | | | | | | | | | | | | | | | | | | | |
| 2240 C | apita | transi | er to general fund (-) | | | | | | | | | - | | | | | | | | | | | |
| 2240 | - | 4152 | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances | С | E | | | | | | | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 2260 P | ortior | | ed to repay debt (-) | | | | | | | | | | | | | | | | | | | | |
| 2260 | - | 4147 | Actual Repayments of Debt, Prior- Year Balances | С | Е | | | | | | | | | | | | U | | | | | | |
| 2270 5 | Polono | | thority to borrow withdrawn (-) | | | | | | | | | | | | | | | | | | | | |
| 2270 6 | | | Borrowing Authority Withdrawn | С | Е | | | | | | | | | | | | U | | | | | | |
| | | | | 0 | | | | | | | | | | | | | 0 | | | | | | |
| | Balanc | e of co | ntract authority withdrawn (-) | | | | | | | | | | | | | | | | | | | | |
| 2275 | | | Contract Authority Withdrawn | С | E | | | | | | | | | | | | U | | | | | | |
| 2333 A | djust | | or change in allocation | | | | | | | | | | | | | | | | | | | | |
| 2333 | + | 4320 | Adjustment for Change in Prior- Year Allocation of Budgetary | D | Е | | | | | | | | | | | | U | | | | | | |
| | | | Resources | | | | | | | | | | | | | | | | | | | | |
| 2380 F | Reduct | tion pu | rsuant to P.L. 99-177 in unobliga | ted bala | ances (| discretio | onarv) (-) | | | | | | | | | | | | | | | | |
| 2380 | - | 4383 | Temporary Reduction - Prior-Year Balances | С | E | | 99-177 | | | | D | | | | | DEF | U | | | | | | |
| 2380 | - | 4393 | Permanent Reduction - Prior-Year Balances | С | Е | | 99-177 | | | | D | | | | | DEF | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 2385 F | Reduct | tion pu | rsuant to P.L. 99-177 in unobliga | | ances | (mandat | ory) (-) | | | | | | | | | | | | | | | | |
| 2385 | - | 4383 | Temporary Reduction - Prior-Year Balances | С | Е | | 99-177 | | | | М | | | | | DEF | U | | | | | | |
| 2385 | - | 4393 | Permanent Reduction - Prior-Year Balances | С | Е | | 99-177 | | | | М | | | | | DEF | U | | | | | | |
| 0000 7 | e te l la | | n na shi a shi shi shi shi shi s | | | | | | | | | | | | | | | | | | | | |
| 2390 I 2390 | otal b | | ry resources available for obligate the is calculated. Equals sum of P& | | | rough 23 | 85 when th | ere are mi | ultiple er | ntries on li | ines 214 | 10 throu | ah 2385 | | | | | | | | | | |
| 2000 | | 1110 11 | | 111002 | | rough 20 | oo, when a | | | | 1100 2 1 | | gn 2000. | | | | | | | | | | |
| 2395 T | otal n | ew obl | igations (-) | | | | | | | | | | | | | | | | | | | | |
| 2395 | | This lir | e is calculated. Same as P&F line | 1000, w | vith opp | oosite sig | n. | | | | | | | | | | | | | | | | |
| 2397 D |)eficie | ency (+) | | | | | | | | | | | | | | | | | | | | | |
| 2397 | - | | Unapportioned Authority | С | Е | | | | | | | | | | | | U | | D | | | | |
| 2397 | - | | Apportionments | С | E | | | Α | | | | | | | | | U | | D | | | | |
| 2397 | - | 4610 | Allotments - Realized Resources | С | Е | | | | | | | | | | | | U | | D | | | | |
| 2397 | - | 4620 | Unobligated Funds Exempt From Apportionment | С | Е | | | | | | | | | | | | U | | D | | | | |
| 2397 | - | 4630 | Funds Not Available for Commitment/Obligation | С | Е | | | | | | | | | | | | U | | D | | | | |
| 2397 | - | 4700 | Commitments - Programs Subject to Apportionment | С | Е | | | | | | | | | | | | U | | D | | | | |
| 2397 | - | 4720 | Commitments - Programs Exempt From Apportionment | С | Е | | | | | | | | | | | | U | | D | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 2398 L 2398 | nobli | | palance expiring or withdrawn (-) Canceled Authority | С | E | | | | <u> </u> | | | | | | | | U | | 1 | Х | N | | |
| | _ | | Special and Trust Fund Refunds | | | | | | | | | | | | | | 0 | | | | IN IN | | |
| 2398 | - | 4399 | Temporarily Precluded from Obligation | С | Е | | | | | | | | | | | | U | | | | Ν | | |
| | | | | Ŭ | | | | | | | | | | | | | | | | | | | |

| | | 055W | alk - Budget Program and F | manc | ing (r | °&F) 30 | nequie P | | | | | FISCO | 11 2005 | Report | ing | | | _ | A 070 II 0 | | | | |
|--------------|---------|--------------|--|--------|--------|--------------|----------|-------------------|-----------------|----------------|-------------|------------------|----------------|----------------|--------------|-------|--------|----------------|------------|-------------------|-----------------|----------------|-------------|
| P8 | i۲ | | USSGL Account | | | | | | | ount Attr | | M = = = = | D' | D' | A .1 | | | | | upplied A | | | F '. |
| Line | Line | | | Debit/ | Regin | Auth. | Public | Avail- ability | Trans. Part- | Bor- rowing | BEA Cat. | Year of | Dir. Trans. | Dir. Trans. | Ad- vance | Fun- | TAFS | Transfer To | Def. | Avail- ability | Expir- ation | Fund | Fin Acct |
| No. | Sign | No. | Title | Credit | End | Дин. Туре | Law | Time | ner | Source | Ind. | BA | Agy. | Acct. | Flag | ction | Status | From | Flag | Туре | Flag | Туре | Ind. |
| 2398 | - | | Unapportioned Authority - Pending Rescission | С | Е | | | | | | | | | | | | U | | | | Y | | |
| 2398 | - | | Unapportioned Authority | С | Е | | | | | | | | | | | | U | | Х | | Y | | |
| 2398 | - | | Apportionments | С | E | | | A | | | | | | | | | U | | Х | | Y | | |
| 2398 | - | | Apportionments | С | E | | | S | | | | | | | | | U | | | | Y | | |
| 2398 | - | 4610 | Allotments - Realized Resources | С | E | | | | | | | | | | | | U | | Х | | Y | | |
| 2398 | - | 4620 | Unobligated Funds Exempt From Apportionment | С | Е | | | | | | | | | | | | U | | Х | | Y | | |
| 2398 | - | 4630 | Funds Not Available for Commitment/Obligation | С | Е | | | | | | | | | | | | U | | х | | Y | | |
| 2398 | - | 4700 | Commitments - Programs Subject to Apportionment | С | Е | | | | | | | | | | | | U | | х | | Y | | |
| 2398 | - | 4720 | Commitments - Programs Exempt From Apportionment | С | Е | | | | | | | | | | | | U | | х | | Y | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 2440 U | Inoblig | gated b | alance carried forward, end of ye | ear | | | | | | | | | | | | | | | | | _ | | |
| 2440 | + | 4420 | Unapportioned Authority - Pending Rescission | С | Е | | | | | | | | | | | | U | | | | Ν | | |
| 2440 | + | 4430 | Unapportioned Authority - OMB Deferral | С | E | | | | | | | | | | | | U | | | | N | | |
| 2440 | + | | Unapportioned Authority | С | E | | | | | | | | | L | | | U | | X | | N | | |
| 2440 2440 | ++ | | Apportionments Apportionments | C C | E | | | A S | | | | | | | | | UU | | Х | | <u>N</u> | | |
| 2440 2440 | + | 4510 | Apportionments Allotments - Realized Resources | c c | E | | | 5 | | | | | | | | | U U | | x | | N N | | |
| 2440 | + | 4620 | Unobligated Funds Exempt From | c | E | | | | | | | | | | | | U | | x | | N | | |
| 2440 | + | 4630 | Apportionment Funds Not Available for | c | E | | | | | | | | | | | | U | | x | | N | | |
| 2440 | + | 4030 | Commitment/Obligation Commitments - Programs Subject | c | E | | | | | | | | | | | | U | | x | | N | | |
| 2440 | + | | to Apportionment Commitments - Programs Exempt | c | E | | | | | | | | | | | | U | | x | | N | | |
| 2440 | Ŧ | 4720 | From Apportionment | C | E | | | | | | | | | | | | 0 | | ^ | | IN | | |
| MEMO | RAND | DUM EN | ITRY | | | | | | | | | | | | | | | | | | | | |
| | | | rust fund receipts returned to sc | | | | | | | | | | | | | | | | | | | | |
| 2441 | - | 4350 | Canceled Authority Special and Trust Fund Refunds | С | E | | | | | | | | | | | | U | | | | N | 2/8 | |
| 2441 | - | 4399 | Temporarily Precluded from Obligation | С | Е | | | | | | | | | | | | U | | | | Ν | | |
| | | | 0 | | | | | | | | | | | | | | | | | | | | |
| | | | HORITY (GROSS), DETAIL | | | | | | | | | | | | | | | | | | | | |
| 4000 A | | | | | | | | | | | | | | | | | | | | | | 1.0.1 | |
| 4000 4000 | +++ | 4111 4112 | Debt Liquidation Appropriations Liquidation of Deficiency - | D D | E | Р | | | | | D D | | | | | | UU | | | | | 1/3/4 1/3/4 | |
| 4000 | + | | Appropriations Loan Subsidy Appropriation | D | E | Р | | | | | D | | | | | | U | | | | | 1/3/4 | |
| 4000 | + | 4117 | Loan Administrative Expense Appropriation | D | Е | Р | | | | | D | | | | | | U | | | | | 1/3/4 | |
| 4000 | + | 4118 | Reestimated Loan Subsidy Appropriation | D | Е | | | | | | D | | | | | | U | | | | | 1/3/4 | |
| 4000 | + | 4119 | Other Appropriations Realized | D | Е | Р | | | | | D | | | | Х | | U | | | | | | |
| 4000 | + | 4138 | Appropriation to Liquidate Contract Authority | D | Е | | | | | | D | | | | | | U | | | | | 1/3/4 | |
| 4000 | + | | Adjustments To Indefinite No- Year Authority | D | E | | | | | | D | | | | | | U | | | | | 1/3/4 | |

| P8 | | 1 | USSGL Account | | ing (i | ui / 00 | incuale i | | | ount Att | | 1 1000 | 2000 | перен | ing | | | | | Supplied A | \ttributoe | | |
|--------|--------------|----------|--|--------|--------|---------|-----------|-------------------|--------|----------|-------------|------------|--------|--------|--------------|--------|--------|----------|-------|-------------------|-----------------|------|-------------|
| FO | κ Γ | | | | | | | | Trans. | Bor- | 1 | Veer | Dir. | Dir. | ۸d | | | Transfer | ACTOR | | | | Fin |
| Line | Line | | | Debit/ | Pogin | Auth. | Public | Avail- ability | Part- | rowing | BEA Cat. | Year of | Trans. | Trans. | Ad- vance | Fun- | TAFS | To | Def. | Avail- ability | Expir- ation | Fund | Fin Acct |
| | Line Sign | No. | Title | Credit | | Type | Law | Time | ner | Source | Ind. | BA | | Acct. | Flag | ction | Status | From | Flag | Туре | | Туре | Ind. |
| | | | n (special fund) (+) | Creuit | Enu | туре | Law | TIME | nei | Source | mu. | DA | Agy. | AUUI. | Flay | CIIOTI | Status | FIUIII | Flay | туре | Flag | Type | inu. |
| | (ppi o | | Appropriated Trust or Special | | | | | | | | | | | | | | | | | | | | |
| 4020 | + | 4114 | Fund Receipts | D | Е | Р | | | | | D | | | | | | U | | | | | 2 | |
| | | | Appropriation to Liquidate | | | | | | | | | | | | | | | | | | | | |
| 4020 | + | 4138 | Contract Authority | D | Е | | | | | | D | | | | | | U | | | | | 2 | |
| | | | Temporary Reduction Returned by | _ | _ | _ | | | | | _ | | | | | | | | | | | - | |
| 4020 | - | 4384 | Appropriation | С | Е | Р | | | | | D | | | | | | U | | | | | 2 | |
| 4000 | | 4384 | Temporary Reduction Returned by | С | | Р | | | | | _ | | | | | | | | | | | 0 | |
| 4020 | + | 4384 | Appropriation | C | В | Р | | | | | D | | | | | | U | | | | | 2 | |
| 4020 | | 4394 | Receipts Unavailable for | С | Е | | | | | | D | | | | | | U | | | | | 2 | |
| 4020 | - | 4394 | Obligation Upon Collection | C | E | | | | | | D | | | | | | 0 | | | | | 2 | |
| 4020 | + | 4394 | Receipts Unavailable for | С | в | | | | | | D | | | | | | U | | | | | 2 | |
| | | | Obligation Upon Collection | Ŭ | - | | | | | | | | | | | | | | | | | - | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 4026 A | Appro | priation | n (trust fund) (+) | | | | | | | | | | | | | | | | | | | | |
| 4026 | + | 4114 | Appropriated Trust or Special Fund Receipts | D | Е | Р | | | | | D | | | | | | U | | | | | 7/8 | |
| | | | Amounts Appropriated From | | | | | | | | | | | | | | | | | | | | |
| | | | Specific Treasury-Managed Trust | | | | | | | | | | | | | | | | | | | | |
| 4026 | + | 4123 | Fund TAFS Reclassified - | D | Е | Р | | | | | D | | | | | | U | | | | | 7/8 | |
| 1020 | | 4120 | Receivable - Temporary | 5 | - | • | | | | | D | | | | | | Ũ | | | | | 110 | |
| | | | Reduction | | | | | | | | | | | | | | | | | | | | |
| | | | Amounts Appropriated From | | | | | | | | | | | | | | | | | | | | |
| 1000 | | | Specific Treasury-Managed Trust | с | _ | | | | | | - | | | | | | | | | | | 7/0 | |
| 4026 | - | 4124 | Fund TAFS Reclassified - Payable | C | E | | | | | | D | | | | | | U | | | | | 7/8 | |
| | | | - Temporary Reduction | | | | | | | | | | | | | | | | | | | | |
| | | | Amounts Appropriated From | | | | | | | | | | | | | | | | | | | | |
| 4026 | + | 4126 | Specific Treasury-Managed Trust | D | Е | | | | | | D | | | | | | U | | | | | 7/8 | |
| | | | Fund TAFS-Receivable | | | | | | | | | | | | | | | | | | | | |
| | | | Amounts Appropriated From | _ | _ | | | | | | _ | | | | | | | | | | | | |
| 4026 | - | 4126 | Specific Treasury-Managed Trust | D | В | | | | | | D | | | | | | U | | | | | 7/8 | |
| | | | Fund TAFS-Receivable | | | | | | | | | | | | | | | | | | | | |
| 4026 | | 4407 | Amounts Appropriated From Specific Treasury-Managed Trust | С | Е | | | | | | D | | | | | | U | | | | | 7/8 | |
| 4026 | - | 4127 | Fund TAFS-Payable | C | | | | | | | D | | | | | | 0 | | | | | 110 | |
| | | | Amounts Appropriated From | | | | | | | | | | | | | | | | | | | | |
| 4026 | + | 4127 | Specific Treasury-Managed Trust | С | в | | | | | | D | | | | | | U | | | | | 7/8 | |
| | | | Fund TAFS-Payable | Ŭ | - | | | | | | - | | | | | | Ũ | | | | | | |
| | | | Amounts Appropriated From | | | | | | | | | | | | | | | | | | | | |
| 4026 | + | 4128 | Specific Treasury-Managed Trust | D | Е | Р | | | | | D | | | | | | U | | | | | 7/8 | |
| | | | Fund TAFS-Transfers In | | | | | | | | | | | | | | | | | | | | |
| | | | Amounts Appropriated From | | | | | | | | | | | | | | | | | | | | |
| 4026 | - | 4129 | Specific Treasury-Managed Trust | С | Е | | | | | | D | | | | | | U | | | | | 7/8 | |
| | | | Fund TAFS-Transfers Out | | | | | | | | | | | | | | | | | | | | |
| 4026 | + | 4138 | Appropriation to Liquidate | D | Е | | | | | | D | | | | | | U | | | | | 7/8 | |
| | | | Contract Authority | | _ | | | | | | | | | | | | - | | | | | | |
| 4026 | - | 4384 | Temporary Reduction Returned by | С | Е | Р | | | | | D | | | | | | U | | | | | 7/8 | |
| | | | Appropriation | - | | | | | ļ | | | | | | L | | | | | | | | |
| 4026 | + | 4384 | Temporary Reduction Returned by | С | В | Р | | | | | D | | | | | | U | | | | | 7/8 | |
| | | | Appropriation Receipts Unavailable for | | | | | | | | | | | | | | | | | | | | |
| 4026 | - | 4394 | Obligation Upon Collection | С | Е | | | | | | D | | | | | | U | | | | | 7/8 | |
| 1 | | | Receipts Unavailable for | | | | | | | | <u> </u> | | | | | | | | | | | | |
| 4026 | + | 4394 | Obligation Upon Collection | С | В | | | | | | D | | | | | | U | | | | | 7/8 | |
| 1 | | | | | | | | | 1 | | 1 | | | | <u> </u> | | | | | | | | |
| 4028 A | ppro | priation | available from subsequent year | (+) | | | | | 1 | | 1 | | | | | | | | | 1 | | | |
| 4028 | | | Other Appropriations Realized | D | Е | Р | | | 1 | | D | | | | F | | U | | | 1 | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| | | | available in prior year (-) | | | | | | | | | | | | | | | | | | | | |
| 4029 | - | 4119 | Other Appropriations Realized | D | E | Р | | | | | D | | | | Р | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | - | - | | - |

| No. S 1035 Ap 1035 Ap 1036 Unit 1036 Unit 1037 Ap 1037 Ap 1037 Ap 1037 Ap 1038 Unit 1038 Ap 1038 Unit 1038 App 1038 Unit 1038 App 1038 Unit 1038 App 1038 Unit 1047 Poil | Line Sign pprop | No. | | | | I | 1 | 1 | | | | | | | | - | | | | | | | |
|---|------------------------------|--------------|---|------------------|--------------|---------------|---------------|---------------------------|------------------------|--------------------------|---------------------|------------------|------------------------|-------------------------|----------------------|---------------|----------------|------------------------|--------------|---------------------------|-------------------------|--------------|------------------|
| 4035 4036 4037 4037 4037 4038 4038 4038 4047 4047 4047 | pprop | | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail- ability Time | Trans. Part- ner | Bor- rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad- vance Flag | Fun- ction | TAFS Status | Transfer To From | Def. Flag | Avail- ability Type | Expir- ation Flag | Fund Type | Fi Aco Inc |
| 036 Unit 036 Unit 037 Ap 037 0 037 0 038 0 038 0 038 0 047 Poi | | | Permanent Reduction - New | | | | | | | | | | | | | | | | | | ┝───┦ | | |
| 4036 4037 Ap 4037 4038 Un 4038 Un 4038 Un 4038 Un 4038 Un 4038 Un 4047 Pol 4047 Un 4047 Un | - | 4392 | Budget Authority | С | E | Р | | | | | D | | | | | | U | | | | | | |
| 037 Ap 037 037 038 038 038 038 047 Por 047 | noblig | gated I | balance permanently reduced (-) | | | | | | | | | | | | | | | | | | | | |
| 037 037 038 Uni 038 038 038 047 Pot | - | 4393 | Permanent Reduction - Prior-Year Balances | С | E | B/D/P/ R/S | | | | | D | | | | | | U | | | | | | |
| 037 037 038 Uni 038 038 038 047 Pot | | | | | | | | | | | | | | | | | | | | | | | |
| 037 038 Uni 038 038 047 Poi | pprop | priation | 1 temporarily reduced (-) | | | | | | - | | | | | | | | | | | | ↓ | l | |
| 038 Uni 038 038 047 Poi | - | 4382 | Temporary Reduction - New Budget Authority Temporary Reduction of | С | E | Р | | | | | D | | | | | | U | | | | | ļļ | |
| 038 038 047 Poi 047 | - | 4387 | Appropriation From Unavailable Receipts, New Budget Authority | С | E | Р | | | | | D | | | | | | U | | | | | | |
| 038 038 047 Poi 047 | noblic | hated I | balance temporarily reduced (-) | | | | | | | | | | | | | | | | | | | I | |
| 0 47 Po 047 | - | 4383 | Temporary Reduction - Prior-Year Balances | С | Е | Р | | | | | D | | | | | | U | | | | | | |
| 047 | - | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | С | E | Р | | | | | D | | | | | | U | | | | | | |
| 047 | | | | | | | | | | | | | | | | | | | | | | | |
| | ortion | | ed to repay debt (-) Actual Repayments of Debt, | | | | | | | | | | | | | | | | | | ┢────┦ | | |
| 048 Po | - | 4146 | Current-Year Authority | С | E | Р | | | | | D | | | | | | U | | | | | | |
| | ortion | applie | ed to liquidate deficiencies (-) | | | | | | | | | | | | | | | | | | | | |
| 048 | - | 4112 | Liquidation of Deficiency - Appropriations | D | Е | | | | | | D | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | J | |
| | ortion | applie | ed to liquidate contract authority | | _ | _ | | | - | | _ | | | | | | | | | | ↓ | l | |
| 049 | - | 4135 4136 | Contract Authority Liquidated Contract Authority to be | с с | E | Р | | | | | D | | | | | | U U | | | | | | |
| 049 | + | 4136 | Liquidated by Trust Funds Contract Authority to be | С | в | | | | | | D | | | | | | U | | | | | | |
| | | | Liquidated by Trust Funds | | | | | - | - | | | | | | | | | | | | ┢───┦ | | |
| 050 Po | ortion | ofap | propriation to liquidate contract a | authority | y (-) | | | | 1 | | | | | | | | | | | | | ł | |
| | | | Appropriation to Liquidate | | | | | | 1 | | | | | | | | | | | | | | |
| 050 | | 4130 | Contract Authority Withdrawn | С | E | | | | | | | | | | | | U | | | | | | |
| 053 Po | ortion | subst | tituted for borrowing authority (-) | | | | | | | | | | | | | | | | | | | | |
| 053 | - | 4140 | Substitution of Borrowing Authority | С | Е | Р | | | | | D | | | | | | U | | | | | | |
| 100 Tra | ransfe | erred to | o other accounts (-) [xx-xxxx] | | | | | | | | | | | | | | | | | | | I | |
| | | 4166 | Allocations of Realized Authority - To Be Transferred from Invested | с | E | | | | | | D | | ## | #### | | | U | т | | | | | |
| 100 | + | | Balances Allocations of Realized Authority - To Be Transferred from Invested | С | в | | | | | | D | | ## | ##### | | | U | т | | | | | |
| 100 | - | 4167 | Balances Allocations of Realized Authority - Transferred from Invested | с | Е | | | | | | D | | ## | #### | | | U | т | | | | | |
| 100 | | | Balances Allocations of Realized Authority | | | | | | | | D | | ## | ##### | | | U | т | | | | | |
| | - | 4168 | Reclassified - Authority To Be Transferred From Invested | С | E | | | | | | D | | | | | | 0 | | | | | | |
| 100 | - | 4168 | | С | E | | | | | | D | | | | | | 0 | | | | | | |
| 100 | - | | Transferred From Invested | C C | E | P | | | | | D | | ## | ##### | | | U | T | | | | | |

| P&F | | | alk - Budget Program and F USSGL Account | Inano | ing (i | a) 50 | inequie r | | | ount Atti | | 11300 | ai 2005 | Report | ung | | | - | ACTS II S | upplied A | ttributee | | |
|------------------------|-------|----------|---|-----------|--------|------------|-----------|---------|------------------|-----------|------|-------|---------|-------------|----------|-------|--------|---------------|-----------|-----------|-----------|------|------|
| Par | | | USSGE ACCOUNT | | | | | Avail- | GL ACC Trans. | Bor- | BEA | Year | Dir. | Dir. | Ad- | | | r Transfer | AUISIIS | Avail- | Expir- | | Fin |
| Line l | Line | | | Debit/ | Beain | Auth. | Public | ability | Part- | rowing | Cat. | of | Trans. | Trans. | vance | Fun- | TAFS | Tansier | Def. | ability | ation | Fund | Acct |
| | Sign | No. | Title | Credit | End | Туре | Law | Time | ner | Source | Ind. | BA | Agy. | Acct. | Flag | ction | Status | From | Flag | Туре | Flag | Туре | Ind. |
| 4100 | + | 4172 | Non-Allocation Transfers of Invested Balances - Payable | С | В | | | | | | D | | ## | #### | | | U | Т | | | ~ | | |
| | | | Non-Allocation Transfers of | - | _ | | | | | | _ | | | | | | | _ | | | | | |
| 4100 | - | 4173 | Invested Balances - Transferred | С | E | | | | | | D | | ## | #### | | | U | Т | | | | | |
| | | | Allocation Transfers of Current- | | | | | | | | | | | | | | | _ | | | | | |
| 4100 | - | 4175 | Year Authority for Non-Invested | С | E | Р | | | | | D | | ## | #### | | | U | Т | | | | | |
| | | | Accounts | | | | | | | | | | | | | | | | - | | | | |
| 4200 Tr | ansfe | erred fr | om other accounts (+) [xx-xxxx] | | | | | | | | | | | | | | | | | | | | |
| | | | Allocations of Realized Authority - | | | | | | | | | | | | | | | | | | | | |
| 4200 | + | 4166 | To Be Transferred from Invested | D | Е | | | | | | D | | ## | #### | | | U | F | | | | | |
| | | | Balances Allocations of Realized Authority - | | | | | | | | | | | | | | | | | | | | |
| 4200 | - | 4166 | To Be Transferred from Invested | D | в | | | | | | D | | ## | #### | | | U | F | | | | | |
| .200 | | | Balances | 2 | 5 | | | | | | 2 | | | | | | Ũ | | | | | | |
| | | | Allocations of Realized Authority - | | | | | | | | | | | | | | | | | | | | |
| 4200 | + | 4167 | Transferred from Invested | D | Е | | | | | | D | | ## | #### | | | U | F | | | | | |
| | | | Balances Allocations of Realized Authority | | | | | | | | | | | | | | | | | | | | |
| | | | Reclassified - Authority To Be | | | | | | | | | | | | | | | | | | | | |
| 4200 | + | 4168 | Transferred From Invested | D | Е | | | | | | D | | ## | ##### | | | U | F | | | | | |
| | | | Balances - Temporary Reduction | | | | | | | | | | | | | | | | | | | | |
| 1000 | | | T | | _ | _ | | | | | | | | | | | | | | | | | |
| 4200 | + | | Transfers - Current Year Authority Non-Allocation Transfers of | D | E | Р | | | | | D | | ## | #### | | | U | F | | | | | |
| 4200 | + | 4171 | Invested Balances - Receivable | D | Е | | | | | | D | | ## | #### | | | U | F | | | | | |
| 4200 | | 4171 | Non-Allocation Transfers of | D | в | | | | | | D | | ## | #### | | | U | F | | | | | |
| 4200 | - | 4171 | Invested Balances - Receivable | D | Ь | | | | | | D | | ## | | | | 0 | Г | | | | | |
| 4200 | + | 4173 | Non-Allocation Transfers of Invested Balances - Transferred | D | Е | | | | | | D | | ## | #### | | | U | F | | | | | |
| | | | Allocation Transfers of Current- | | | | | | | | | | | | | | | | | | | | |
| 4200 | + | 4175 | Year Authority for Non-Invested | D | Е | Р | | | | | D | | ## | #### | | | U | F | | | | | |
| | | | Accounts | | | | | | | | | | | | | | | | | | | | |
| 4300 Ap | oprop | oriation | (total discretionary) (+) | | | | | | | | | | | | | | | | | | | | |
| 4300 | | | e is calculated. Equals sum of P& | F lines 4 | 000 th | rough 42 | 00. | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 1 | utnor | | orrow (+) Current-Year Borrowing Authority | | | | | | | | | | | | <u> </u> | | | | | | | | |
| 4700 | + | 4141 | Realized | D | Е | | | | | | D | | | | | | U | | | | | | |
| 4700 | - | 4143 | Downward Adjustments to | С | Е | | | | | | D | | | | | | U | | | | | | |
| | | | Indefinite Borrowing Authority | - ĭ | _ | | | | | | | | | | | | , | | | | | | |
| 4735 A | uthor | ity to h | orrow permanently reduced (+) | | | | | | | | | | | | | | | | | | | | |
| | autor | | Permanent Reduction - New | | _ | | | | | | | | | | | | | | | | | | |
| 4735 | - | 4392 | Budget Authority | С | E | В | | | | | D | | | | | | U | | | | | | |
| 4700 A- | uthor | ity to h | orrow (total discretionary) (+) | | | | | | | | | | | | | | | | | | | | |
| 4790 Al 4790 | unor | | e is calculated. Equals sum of P& | F lines 4 | 700 th | rouah 47 | 35. | | | | | | | | | | | | | | | | |
| | | | | | | , <u>.</u> | | | | | | | | | | | | | | | | | |
| 4900 Co | ontra | ct auth | ority (+) | | | | | | | | | | | | | | | | | | | | |
| 4900 | + | 4131 | Current-Year Contract Authority Realized | D | Е | | | | | | D | | | | | | U | | | | | | |
| 4900 | _ | 4133 | Downward Adjustments to | С | Е | | | | | | D | | | | | | U | | | | | | |
| | | | Indefinite Contract Authority | | _ | | | | | | | | | | | | | | | | | | |
| 4935 Ca | ontra | ct auth | ority permanently reduced (-) | | | | | | | | | | | | | | | | | | | | |
| 4935 | | 4392 | Permanent Reduction - New | С | Е | С | | | | | D | | | | | | U | | | | | | |
| 4900 | - | 4392 | Budget Authority | U | E | C | | | | | U | | | | | | 0 | | | | | | |

| | | rossw | alk - Budget Program and F | Inanci | ing (I | 2&F) SC | nedule F | | | | | FISC | ai 2005 | Report | ing | | | _ | A OTO 11 2 | | 44 | | |
|-----------------------|--------------|--------------|---|------------------|--------|-----------|-----------------|---------------------------|------------------------|--------------------------|---------------------|------------------|------------------------|-------------------------|----------------------|---------------|----------------|------------------------|--------------|---------------------------|-------------------------|--------------|---------------------|
| P8 | ir i | | USSGL Account | | | 1 | | 1 | | ount Attr | | Varr | D:- | D:- | A -1 | | | | ACISIS | Supplied A | | | E:- |
| | Line Sign | | Title | Debit/ Credit | | | Public Law | Avail- ability Time | Trans. Part- ner | Bor- rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad- vance Flag | Fun- ction | TAFS Status | Transfer To From | Def. Flag | Avail- ability Type | Expir- ation Flag | Fund Type | Fin Acct Ind. |
| 4936 U | Inobli | gated I | palance permanently reduced (-) | | | | | | | | | | | | | | | | | | | | |
| 4936 | - | 4393 | Permanent Reduction - Prior-Year Balances | С | E | С | | | | | D | | | | | | U | | | | | | |
| 4945 D | ortio | n procl | uded from obligation (limitation o | n oblig | atione |) (_) | | | - | | | | | | | | | | | | | | |
| 4945 F | 011101 | i preci | Receipts and Appropriations | n obliga | ations |)(-) | | | - | | | | | | | | | | | | | | |
| 4945 | - | 4397 | Temporarily Precluded from Obligation | С | E | С | | | | | D | | | | | | U | | | | | | |
| 4945 | + | 4397 | Receipts and Appropriations Temporarily Precluded from Obligation | С | В | с | | | | | D | | | | | | U | | | | | | |
| 1000.0 | | | | | | | | | | | | | | | | | | | | | | | |
| 4990 C 4990 | ontra | | ority (total discretionary) (+) ne is calculated. Equals sum of P& | E lince 4 | 000 +5 | rough 40 | 45 | | | | | | | | | | | | | | | | |
| 4990 | | 1115 /// | e is calculated. Equals suff of P& | i iiries 4 | อบบ เท | 10uyii 49 | ч Ј. | | | | | | | | | | | | | | | | |
| 5000 R | eapp | ropriat | on (+) | | | | | | | | | | | | | | | | | | | | |
| 5000 | | | Reappropriations | D | E | İ. | | | | | D | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 5035 R | eapp | | ion permanently reduced (-) | | | | | | | | | | | | | | | | | | | | |
| 5035 | - | 4392 | Permanent Reduction - New Budget Authority | С | E | R | | | | | D | | | | | | U | | | | | | |
| 5300 B | oann | ronriat | ion (total discretionary) (+) | | | | | | | | | | | | | | | | | | | | |
| 5300 K | Sapp | | ne is calculated. Equals sum of P& | F lines 5 | 000 th | rough 50 | 35. | | | | | | | | | | | | | | | | |
| | | | | | | l sugn ou | | | | | | | | | | | | | | | | | |
| 5500 A | dvan | | ropriation (+) | | | | | | | | | | | | | | | | | | | | |
| 5500 | + | 4111 | Debt Liquidation Appropriations | D | E | D | | | | | D | | | | | | U | | | | | 1/3/4 | |
| 5500 | + | 4115 | Loan Subsidy Appropriation | D | E | D | | | | | D | | | | | | U | | | | | 1/3/4 | |
| 5500 | + | 4117 | Loan Administrative Expense Appropriation | D | E | D | | | | | D | | | | | | U | | | | | 1/3/4 | |
| 5500 | + | 4119 | Other Appropriations Realized | D | E | D | | | | | D | | | | | | U | | | | | | |
| 5500 | - | 4384 | Temporary Reduction Returned by Appropriation | С | Е | D | | | | | D | | | | | | U | | | | | 1 | |
| 5500 | + | 4384 | Temporary Reduction Returned by Appropriation | С | В | D | | | | | D | | | | | | U | | | | | 1 | |
| 5520 ^ | dvan | Ce ann | ropriation (special fund) (+) | | | | | | | | | | | | | | | | | | | | |
| | | 1 | Appropriations Trust or Special | - | _ | - | | | | | | | | | | | | | | | | | |
| 5520 | + | 4114 | Fund Receipts Temporary Reduction Returned by | D | E | D | | | | | D | | | | | | U | | | | | 2 | |
| 5520 | - | 4384 4384 | Appropriation Temporary Reduction Returned by | C C | E | D | | | | | D | | | | | | U | | | | | 2 | |
| 5520 | + | | Appropriation | C | В | D | | | | | D | | | | | | U | | | | | 2 | |
| 5526 A | dvan | | ropriation (trust fund) (+) | | | | | | | | | | | | | | | | | | | | |
| 5526 | + | 4114 | Appropriations Trust or Special Fund Receipts | D | Е | D | | | | | D | | | | | | U | | | | | 7/8 | |
| 5526 | - | 4384 | Temporary Reduction Returned by Appropriation | С | Е | D | | | | | D | | | | | | U | | | | | 7/8 | |
| 5526 | + | 4384 | Temporary Reduction Returned by Appropriation | С | В | D | | | | | D | | | | | | U | | | | | 7/8 | |
| | | | | | | | | | | | | | | | | | | | | | | $ \vdash$ | |
| | dvan | 1 | ropriation permanently reduced (Permanent Reduction - New | | | | | | | | | | | | | | | | | | | \vdash | |
| 5535 | - | 4392 | Budget Authority | С | Е | D | | | | | D | | | | | | U | | | | | | |

SUPPLEMENT

| P8 | | | USSGL Account | | | | | | | ount Attr | | | | | | | | F | ACTS II S | unnlied (| \ttributos | | |
|----------------|--------|----------|---|-----------|--------|----------|--------|-------------------|-----------------|----------------|-------------|------------|----------------|----------------|--------------|-------|--------|----------------|-----------|-------------------|-----------------|-------|-------------|
| | Line | | | Debit/ | | | Public | Avail- ability | Trans. Part- | Bor- rowing | BEA Cat. | Year of | Dir. Trans. | Dir. Trans. | Ad- vance | Fun- | TAFS | Transfer To | Def. | Avail- ability | Expir- ation | Fund | Fin Acct |
| No. | Sign | | Title | Credit | End | Туре | Law | Time | ner | Source | Ind. | BA | Agy. | Acct. | Flag | ction | Status | From | Flag | Туре | Flag | Туре | Ind. |
| 5537 A 5537 | Advan | 1000 | Temporary Reduction - New |) C | E | D | | | | | D | | | | | | U | | | | | | |
| | | | Budget Authority Temporary Reduction of | | | | | | | | - | | | | | | | | | | | | |
| 5537 | - | | Appropriation From Unavailable Receipts, New Budget Authority | С | E | D | | | | | D | | | | | | U | | | | | | |
| | dvan | | ropriation (total discretionary) (+ | | | | | | | | | | | | | | | | | | | | |
| 5590 | | This lir | e is calculated. Equals sum of P& | F lines 5 | 500 th | rough 55 | 37. | | | | | | | | | | | | | | | | |
| 6000 A | pprop | priation | (+) | | | | | | | | | | | | | | | | | | | | |
| 6000 | + | | Debt Liquidation Appropriations Liquidation of Deficiency - | D | E | Р | | | | | М | | | | | | U | | | | | 1/3/4 | |
| 6000 | + | 4112 | Appropriations | D | E | _ | | | | | М | | | | | | U | | | | | 1/3/4 | |
| 6000 | + | 4115 | Loan Subsidy Appropriation | D | E | Р | | | | | М | | | | | | U | | | | | 1/3/4 | |
| 6000 | + | 4117 | Loan Administrative Expense Appropriation | D | Е | Р | | | | | М | | | | | | U | | | | | 1/3/4 | |
| 6000 | + | 4118 | Reestimated Loan Subsidy Appropriation | D | Е | | | | | | М | | | | | | U | | | | | 1/3/4 | |
| 6000 | + | 4119 | Other Appropriations Realized | D | Е | Р | | | | | М | | | | | | U | | | | | | |
| 6000 | + | 4122 | Authority Adjusted for Interest on Public Debt Securities | D | Е | | | | | | | | | | | | U | | | | | 1 | |
| 6000 | - | 4122 | Authority Adjusted for Interest on Public Debt Securities | D | В | | | | | | | | | | | | U | | | | | 1 | |
| 6000 | + | 4125 | Loan Modification Adjustment Transfer Appropriation | D | Е | | | | | | М | | | | | | U | | | | | 1/3/4 | |
| 6000 | - | 4129 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Transfers Out | С | E | | | | | | М | | | | | | U | | | | | 1 | |
| 6000 | + | 4138 | Appropriation to Liquidate Contract Authority | D | Е | | | | | | М | | | | | | U | | | | | 1/3/4 | |
| 6000 | + | 4391 | Adjustments To Indefinite No- Year Authority | D | Е | | | | | | М | | | | | | U | | | | | 1/3/4 | |
| 6020 A | Approp | priation | (special fund) (+) | | | | | | | | | | | | | | | | | | | | |
| 6020 | + | | Appropriated Trust or Special Fund Receipts | D | Е | Р | | | | | М | | | | | | U | | | | | 2 | |
| 6020 | + | 4138 | Appropriation to Liquidate Contract Authority | D | Е | | | | | | М | | | | | | U | | | | | 2 | |
| 6020 | - | 4384 | Temporary Reduction Returned by Appropriation | С | Е | Р | | | | | М | | | | | | U | | | | | 2 | |
| 6020 | + | 4384 | Temporary Reduction Returned by Appropriation | С | В | Р | | | | | М | | | | | | U | | | | | 2 | |
| 6020 | - | 4394 | Receipts Unavailable for Obligation Upon Collection | С | Е | | | | | | М | | | | | | U | | | | | 2 | |
| 6020 | + | | Receipts Unavailable for Obligation Upon Collection | С | В | | | | | | М | | | | | | U | | | | | 2 | |
| 6026 / | Appro | priation | (trust fund) (+) | | | | | | | | | | | | | | | | | | | | |
| 6026 | + | 4114 | Appropriated Trust or Special Fund Receipts | D | Е | Р | | | | | М | | | | | | U | | | | | 7/8 | |
| 6026 | + | 4123 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction | D | E | Ρ | | | | | М | | | | | | U | | | | | 7/8 | |
| 6026 | - | 4104 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction | С | E | | | | | | М | | | | | | U | | | | | 7/8 | |
| 6026 | + | 4126 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Receivable | D | E | | | | | | М | | | | | | U | | | | | 7/8 | |

| 033C | | OSSW | alk - Budget Program and F USSGL Account | inanc | ing (F | ~ar) 50 | neaulé P | | | al Colu ount Attr | | r FISCa | ai 2005 | Report | ung | | | | ACTS II S | upplied A | ttributes | | |
|--------|--------------|----------|--|------------------|--------|---------------|---------------|-----------------|--------------|----------------------|--------------|----------|----------------|-----------------|---------------|---------------|----------------|---------------|--------------|-----------------|---------------|--------------|--------------|
| P6 | ۲. | | USSGL Account | | | | | Avail- | Trans. | Bor- | BEA | Year | Dir. | Dir. | Ad- | | | r Transfer | | Avail- | Expir- | | Fin |
| | Line Sign | No. | Title | Debit/ Credit | | Auth. Type | Public Law | ability Time | Part- ner | rowing Source | Cat. Ind. | of BA | Trans. Agy. | Trans. Acct. | vance Flag | Fun- ction | TAFS Status | To | Def. Flag | ability Type | ation Flag | Fund Type | Acct Ind. |
| 6026 | - | | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Receivable | D | В | | | | | | М | | | | | | U | | | | | 7/8 | |
| 6026 | - | | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Payable | С | E | | | | | | М | | | | | | U | | | | | 7/8 | |
| 6026 | + | 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Payable | С | В | | | | | | М | | | | | | U | | | | | 7/8 | |
| 6026 | + | 4128 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Transfers In | D | E | Ρ | | | | | М | | | | | | U | | | | | 7/8 | |
| 6026 | - | 4129 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS-Transfers Out | С | E | | | | | | М | | | | | | U | | | | | 7/8 | |
| 6026 | + | 4138 | Appropriation to Liquidate Contract Authority | D | Е | | | | | | М | | | | | | U | | | | | 7/8 | |
| 6026 | - | 4384 | Temporary Reduction Returned by Appropriation | С | Е | Р | | | | | М | | | | | | U | | | | | 7/8 | |
| 6026 | + | 4384 | Temporary Reduction Returned by Appropriation | С | В | Р | | | | | М | | | | | | U | | | | | 7/8 | |
| 6026 | - | 4394 | Receipts Unavailable for Obligation Upon Collection | С | Е | | | | | | М | | | | | | U | | | | | 7/8 | |
| 6026 | + | 4394 | Receipts Unavailable for Obligation Upon Collection | С | В | | | | | | М | | | | | | U | | | | | 7/8 | |
| C000 A | | | (unavailable balances) (+) | | | | | | | | | | | | | | | | | | | | |
| 0020 P | phio | | Authority Made Available from | | | | | | | | | | | | | | | | | | | | |
| 6028 | + | | Receipt or Appropriation Balance Previously Precluded from Obligation | D | E | | | | | | М | | | | | | U | | | | | | |
| 6035 A | pproi | oriation | permanently reduced (-) | | | | | | | | | | | | | | | | | | | | |
| 6035 | - | | Permanent Reduction - New Budget Authority | С | Е | Ρ | | | | | М | | | | | | U | | | | | | |
| 60261 | Inchli | aatad k | palance permanently reduced (-) | | | | | | | | | | | | | | | | | | | | |
| 6036 | - | 4393 | Permanent Reduction - Prior-Year Balances | С | Е | B/D/P/ R/S | | | | | М | | | | | | U | | | | | | |
| 6027 4 | ppro | riation | temporarily reduced (-) | | | | | | | | | | | | | | | | | | | | |
| 6037 P | - - | 1202 | Temporary Reduction - New Budget Authority | С | Е | Р | | | | | М | | | | | | U | | | | | | |
| 6037 | - | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | С | E | Ρ | | | | | М | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 6038 L | Inobli | | alance temporarily reduced (-) Temporary Reduction - Prior-Year | | | | | | | | | | | | | | | | | | | | |
| 6038 | - | 4383 | Balances | С | E | Р | | | | | М | | | | | | U | | | | | | |
| 6038 | - | 4388 | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances | С | E | Р | | | | | М | | | | | | U | | | | | | |
| 6045 P | ortion |) preci | uded from obligation (-) | | | | | | | | | | | | | | | | | | | | |
| 6045 P | - | | Receipts and Appropriations Temporarily Precluded from Obligation | с | E | Р | | | | | М | | | | | | U | | | | | | |
| 6045 | + | 4397 | Receipts and Appropriations Temporarily Precluded from Obligation | с | в | Р | | | | | М | | | | | | U | | | | | | |

SUPPLEMENT

| | | 033W | alk - Budget Program and F | manc | ing (r | - ar) 30 | | | | | | FISCO | ai 2005 | Report | ing | | | | | | 44 | | |
|----------------|--------------|----------|--|------------------|--------|---------------|---------------|---------------------------|------------------------|--------------------------|---------------------|------------------|------------------------|-------------------------|----------------------|---------------|----------------|------------------------|--------------|---------------------------|-------------------------|--------------|---------------------|
| P8 | 1 | | USSGL Account | | | | | | | ount Attr | | | | | | | | | ACTS II S | | | ; | |
| Line No. | Line Sign | No. | Title | Debit/ Credit | | Auth. Type | Public Law | Avail- ability Time | Trans. Part- ner | Bor- rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad- vance Flag | Fun- ction | TAFS Status | Transfer To From | Def. Flag | Avail- ability Type | Expir- ation Flag | Fund Type | Fin Acct Ind. |
| | | | ed to repay debt (-) | orean | End | Type | Law | 11110 | nor | 000100 | ind. | 0/(| ngy. | 71001. | riug | 00011 | Oluluo | TIOM | Tiug | 1300 | riug | Type | ind. |
| 6047 | - | 4146 | Actual Repayments of Debt, Current-Year Authority | С | Е | Р | | | | | М | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 6048 P | ortio | n applie | ed to liquidate deficiencies (-) | | | | | | | | | | | | | | | | | | | | |
| 6048 | - | 4112 | Liquidation of Deficiency - Appropriations | D | Е | | | | | | М | | | | | | U | | | | | | |
| CO 40 D | | | | \sim | | | | | | | | | | | | | | | | | | | |
| 6049 P 6049 | ortio | | ed to liquidate contract authority Contract Authority Liquidated | (-) C | Е | Р | | | | | М | | | | | | U | | | | | | |
| 6049 | - | 4136 | Contract Authority Elquidated Contract Authority to be Liguidated by Trust Funds | c | E | | | | | | M | | | | | | U | | | | | | |
| 6049 | + | 4136 | Contract Authority to be Liquidated by Trust Funds | С | В | | | | | | М | | | | | | U | | | | | | |
| | | | · · | | | | | | | | | | | | | | | | | | | | |
| 6053 P | ortio | n subst | ituted for borrowing authority (-) | | | | | | | | | | | | | | | | | | | | |
| 6053 | - | 4140 | Substitution of Borrowing Authority | С | E | Ρ | | | | | М | | | | | | U | | | | | | |
| 6100 T | ransf | erred to | o other accounts (-) [xx-xxxx] | | | | | | | | | | | | | | | | | | | | |
| | | | Allocations of Realized Authority - | | | | | | | | | | | | | | | | | | | | |
| 6100 | - | 4166 | To Be Transferred from Invested Balances | С | E | | | | | | М | | ## | #### | | | U | Т | | | | | |
| 6100 | + | 4166 | Allocations of Realized Authority - To Be Transferred from Invested Balances | с | В | | | | | | М | | ## | #### | | | U | Т | | | | | |
| 6100 | - | 4167 | Allocations of Realized Authority - Transferred from Invested | с | E | | | | | | М | | ## | #### | | | U | т | | | | | |
| | | | Balances | | | | | | | | | | | | | | | | | | | | |
| 6100 | | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested | с | Е | | | | | | м | | ## | #### | | | U | т | | | | | |
| 0100 | | 1100 | Balances - Temporary Reduction | 0 | - | | | | | | | | | | | | Ũ | | | | | | |
| 6100 | - | 4170 | Transfers - Current-Year Authority | С | Е | Р | | | | | М | | ## | #### | | | U | Т | | | | | |
| 6100 | - | 4172 | Non-Allocation Transfers of Invested Balances - Payable | С | Е | | | | | | М | | ## | #### | | | U | Т | | | | | |
| 6100 | + | 4172 | Non-Allocation Transfers of Invested Balances - Payable | С | В | | | | | | М | | ## | #### | | | U | т | | | | | |
| 6100 | - | 4173 | Non-Allocation Transfers of Invested Balances - Transferred | С | Е | | | | | | М | | ## | #### | | | U | Т | | | | | |
| 6100 | - | 4175 | Allocation Transfers of Current- Year Authority for Non-Invested Accounts | С | E | Ρ | | | | | М | | ## | #### | | | U | т | | | | | |
| | | | | | | | | | I | | | | | | | | | | | | | | |
| 6200 T | ransf | erred fr | om other accounts (+) [xx-xxxx] | | | | | | | | | | | | | | | | | | | | |
| 6200 | + | 4166 | Allocations of Realized Authority - To Be Transferred from Invested Balances | D | Е | | | | | | М | | ## | #### | | | U | F | | | | | |
| | | | Allocations of Realized Authority - | | | | | | | | | | | | | | | | | | | | |
| 6200 | • | 4166 | To Be Transferred from Invested Balances | D | В | | | | | | М | | ## | #### | | | U | F | | | | | |
| 6200 | + | 4167 | Allocations of Realized Authority - Transferred from Invested Balances | D | E | | | | | | М | | ## | #### | | | U | F | | | | | |
| | - | | Allocations of Realized Authority Reclassified - Authority To Be | | | | | | | | | | <u> </u> | | | | | | | | | | |
| 6200 | + | 4168 | Transferred From Invested Balances - Temporary Reduction | D | E | | | | | | М | | ## | #### | | | U | F | | | | | |
| 6000 | | 4470 | Tropoforo Ourroat Vasa Auto d | | - | | | | | | | | <u></u> | щини | | | | | | | | | |
| 6200 | + | 4170 | Transfers - Current-Year Authority Non-Allocation Transfers of | D | E | Р | | | | | М | | ## | #### | | | U | F | | | | | |
| 6200 | + | 4171 | Invested Balances - Receivable | D | Е | | | | | | М | | ## | #### | | | U | F | | | | | |

| SECTION V |
|-----------|
|-----------|

| P8 | | 1 | USSGL Account | | <u> </u> | | | | | ount Attr | | | | | | | | F | | Supplied A | Attributes | | |
|----------------|-----------|----------|---|------------------|----------|-----------|--------|---------------------------|-----------------|----------------|---------------------|------------------|----------------|-------------------------|----------|---------------|----------------|------------------------|--------------|-------------------|-----------------|------------------|-------------|
| | | | | | | | | | | | | Veer | Dir | Dir | ۸d | | | | | | | Í I | Fin |
| | Line | | Title | Debit/ Credit | | | Public | Avail- ability Time | Trans. Part- | Bor- rowing | BEA Cat. Ind. | Year of BA | Dir. Trans. | Dir. Trans. Acct. | | Fun- ction | TAFS Status | Transfer To From | Def. Flag | Avail- ability | Expir- ation | Fund | Fin Acct |
| 6200 | Sign - | 4171 | Non-Allocation Transfers of | D | B | Туре | Law | Time | ner | Source | M | DA | Agy. ## | ##### | Flag | CUON | U | FIOIII | Flag | Туре | Flag | Туре | Ind. |
| 6200 | + | 4173 | Invested Balances - Receivable Non-Allocation Transfers of | D | E | | | | | | M | | ## | #### | | | U | F | | | | | |
| 0200 | | 4175 | Invested Balances - Transferred Allocation Transfers of Current- | | - | | | | | | | | ## | | | | 0 | - | | | | | |
| 6200 | + | 4175 | Year Authority for Non-Invested Accounts | D | E | Р | | | | | М | | ## | #### | | | U | F | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| | ppro | | n (total mandatory) (+) | | | | | | | | | | | | | | | | | | | | |
| 6250 | | This lir | ne is calculated. Equals sum of P& | F lines 6 | 000 th | rough 62 | 00. | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 6300 R | | ropriat | | | | | | | | | | | | | | | | | | | | | |
| 6300 | + | 4150 | Reappropriations | D | Е | | | | | | М | | | | | | U | | | | | $\left \right $ | |
| 6335 R | Reapp | ropriat | ion permanently reduced (-) | | | | | | | | | | | | | | | | | | | | |
| | loupp | | Permanent Reduction - New | | | | | | | | | | | | | | | | | | | | |
| 6335 | - | 4392 | Permanent Reduction - New Budget Authority | С | E | R | | | | | М | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 6390 R 6390 | teapp | | ion (total mandatory) (+) ne is calculated. Equals sum of P& | F lines 6 | 300 th | rough 63 | 35. | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 6500 A | dvan | ce app | ropriation (+) | | | | | | | | | | | | | | | | | | | | |
| 6500 | | | Debt Liquidation Appropriations | D | Е | D | | | | | М | | | | | | U | | | | | 1/3/4 | |
| 6500 | + | | Loan Subsidy Appropriation | D | E | D | | | | | M | | | | | | Ŭ | | | | | 1/3/4 | |
| 6500 | + | 4117 | Loan Administrative Expense | D | E | D | | | | | M | | | | | | U | | | | | 1/3/4 | |
| 6500 | + | | Appropriation Other Appropriations Realized | D | E | D | | | | | М | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 6526 A | dvan | ce app | ropriation (trust fund) (+) | | | | | | | | | | | | | | | | | | | | |
| | | | Appropriations Trust or Special | - | _ | | | | | | | | | | | | | | | | | = 10 | |
| 6526 | + | 4114 | Fund Receipts Temporary Reduction Returned by | D | E | D | | | | | М | | | | | | U | | | | | 7/8 | |
| 6526 | - | 4384 | Appropriation | С | Е | D | | | | | М | | | | | | U | | | | | 7/8 | |
| 6526 | + | 4384 | Temporary Reduction Returned by Appropriation | С | В | D | | | | | М | | | | | | U | | | | | 7/8 | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 6535 A | dvan | ce app | ropriation permanently reduced (| -) | | | | | | | | | | | | | | | | | | | |
| 6535 | - | 4392 | Permanent Reduction - New Budget Authority | с | Е | D | | | | | М | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 6537 A | dvan | ce app | ropriation temporarily reduced (- |) | | | | | | | | | | | | | | | | | | | |
| 6537 | - | 4382 | Temporary Reduction - New Budget Authority | С | Е | D | | | | | М | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 6590 A | dvan | ce app | ropriation (total mandatory) (+) | | | | | | | | | | | | | | | | | | | | |
| 6590 | | | ne is calculated. Equals sum of P& | F lines (| 6500 th | nrough 65 | 537. | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 6610 C | Contra | act auth | ority (+) | | | | | | | | | | | | | | | | | | | | |
| 6610 | + | 4131 | Current-Year Contract Authority Realized | D | Е | | | | | | М | | | | | | U | | | | | | |
| 6610 | - | 4133 | Downward Adjustments to Indefinite Contract Authority | С | Е | | | | | | М | | | | | | U | | | | | | |
| | | t | | | | | | | | | | | | | | | | | | | | | |
| 6635 C | ontra | act auth | ority permanently reduced (-) | | | | | | | | | | | | I | | | | | | | | |
| 6635 | - | 4392 | Permanent Reduction - New Budget Authority | С | Е | С | | | | | М | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 6661 T | ransf | | o other accounts (-) [xx-xxxx] | | | | | | | | | | | | | | | | | | | | |
| 6661 | - | | Transfers of Contract Authority | С | Е | | | | | | М | | ## | #### | | | U | Т | | | | <u> </u> | |
| 6661 | + | 4137 | Transfers of Contract Authority | С | В | | | | | | М | | ## | #### | | | U | Т | | | | \square | |
| | | | | | | ļ | | | | | | | ļ | ł | | | | | | | | ┢──┥ | |
| | | | rom other accounts (+) [xx-xxxx] | _ | _ | | | | | | | | <i></i> | | | | | - | | | | ┝──┤ | |
| 6662 | + | 4137 | Transfers of Contract Authority | D | Е | | | | | | М | | ## | #### | I | | U | F | | | | | |

| P8 | | 1 | USSGL Account | | 2. | | | | | ount Attr | | | | | | | | F | ACTS II S | upplied A | ttributes | | |
|--------|-------|-----------|-------------------------------------|-----------|--------|----------|--------|---------|----------|-----------|------|------|--------|------------------|------|-------|--------|----------|-----------|-----------|-----------|------|------|
| | | | | | | | | Avail- | Trans. | Bor- | BEA | Year | Dir. | Dir. | Ad- | | | Transfer | | Avail- | Expir- | | Fin |
| Line | Line | | | Debit/ | Begin | Auth. | Public | ability | Part- | rowing | Cat. | of | Trans. | Trans. | | Fun- | TAFS | То | Def. | ability | ation | Fund | Acct |
| | | No. | Title | Credit | | | Law | Time | ner | Source | Ind. | BA | Agy. | Acct. | Flag | ction | Status | From | Flag | Туре | Flag | Туре | Ind. |
| 6662 | - | 4407 | Transfers of Contract Authority | D | B | турс | Law | TITIC | nci | Oburce | M | DA | ## | #### | Tiag | CUOIT | U | F | riag | турс | riag | турс | ing. |
| 0002 | - | 4137 | Transfers of Contract Autionty | D | Б | | | | | | IVI | | ## | ##### | | | U | Г | | | | | |
| CC00 C | | | | | | | | | | | | | | | | | | | | | | | |
| | ontra | | ority (total mandatory) (+) | E lines C | C10 +h | much CC | 20 | | | | | | | | | | | | | | | | |
| 6690 | | I NIS III | e is calculated. Equals sum of P& | F lines 6 | 610 th | rougn 66 | 52. | | | | | | | | | | | | | | | | |
| 0740.4 | | | | | | | | | | | | | | | | | | | | | | | |
| 6710 A | utnor | Tity to c | orrow (+) | | | | | | | | | | | | | | | | | | | | |
| 0740 | | 4400 | Amounts Appropriated From | - | _ | | | | | | | | | | | | | | | | | - | |
| 6710 | + | 4128 | Specific Treasury-Managed Trust | D | E | В | | | | | М | | | | | | U | | | | | 7 | |
| | | | Fund TAFS-Transfers In | | | | | | | | | | | | | | | | | | | | |
| 6710 | + | 4141 | Current-Year Borrowing Authority | D | Е | | | | | P/T | М | | | | | | U | | | | | | |
| _ | | | Realized | | | | | | | | | | | | | | | | | | | | |
| 6710 | - | 4143 | Downward Adjustments to | С | Е | | | | | P/T | м | | | | | | U | | | | | | |
| | | | Indefinite Borrowing Authority | - | _ | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 6716 A | uthor | | orrow (12 U.S.C. 2281-96) (+) | | | | | | | | | | | | | | | | | | | | |
| 6716 | + | 4141 | Current-Year Borrowing Authority | D | Е | | | | | F | м | | | | | | U | | | | | | |
| | | | Realized | | | | | | | | | | | | | | | | | | | | |
| 6716 | - | 4143 | Downward Adjustments to | С | Е | | | | | F | м | | | | | | U | | | | | | |
| | | | Indefinite Borrowing Authority | | | | | | ļ | | | | | | ļ | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 6735 A | uthor | | orrow permanently rescinded (-) | | | | | | | | | | | | | | | | | | | | |
| 6735 | - | 4392 | Permanent Reduction - New | С | Е | В | | | | | М | | | | | | U | | | | | | |
| 0/00 | | 1002 | Budget Authority | Ŭ | - | 5 | | | | | | | | | | | 0 | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| | uthor | | orrow (total mandatory) (+) | | | | | | | | | | | | | | | | | | | | |
| 6790 | | This lir | e is calculated. Equals sum of P& | F lines 6 | 710 th | rough 67 | 35. | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 6800 S | Spend | ing aut | hority from offsetting collections | (cash) | (+) | | | | | | | | | | | | | | | | | | |
| 6800 | + | 4212 | Liquidation of Deficiency - | D | Е | | | | | | D | | | | | | U | | | | | | |
| 0000 | | 4212 | Offsetting Collections | D | L | | | | | | D | | | | | | 0 | | | | | | |
| 6800 | + | 4222 | Unfilled Customer Orders With | D | Е | | | | | | D | | | | | | U | | | | | | |
| 0000 | | 4222 | Advance | D | L | | | | | | D | | | | | | 0 | | | | | | |
| 6800 | | 4222 | Unfilled Customer Orders With | D | в | | | | | | D | | | | | | U | | | | | | |
| 0000 | - | 4222 | Advance | D | Б | | | | | | D | | | | | | 0 | | | | | | |
| 6800 | + | 4252 | Reimbursements and Other | D | Е | | | | | | D | | | | | | U | | | | | | |
| 0000 | Ŧ | 4252 | Income Earned - Collected | D | E | | | | | | D | | | | | | 0 | | | | | | |
| 6800 | + | 4255 | Appropriation Trust Fund | D | Е | | | | | | D | | | | | | U | | | | | | |
| 0000 | т | 4200 | Expenditure Transfers - Collected | D | E | | | | | | D | | | | | | 0 | | | | | | |
| 6800 | + | 4260 | Actual Collections of | D | Е | | | | | | D | | | | | | U | | | | | | |
| 0000 | | 4200 | "governmental-type" Fees | D | L | | | | | | D | | | | | | 0 | | | | | | |
| 6800 | + | 4261 | Actual Collections of Business- | D | Е | | | | | | D | | | | | | U | | | | | | |
| 0000 | | 4201 | Type Fees | D | L | | | | | | D | | | | | | 0 | | | | | | |
| 6800 | + | 4262 | Actual Collections of Loan | D | Е | | | | | | D | | | | | | U | | | | | | |
| 0000 | Ť | 7202 | Principal | 0 | E | | | | | | U | | | | | | 0 | | | | | | |
| 6800 | + | 4263 | Actual Collections of Loan Interest | D | Е | | | | | | D | | | | | | U | | | | | | |
| | Ŧ | | | | | | | | | | | | | | | | - | | | | | | |
| 6800 | + | 4264 | Actual Collections of Rent | D | Е | | | | | | D | | | | | | U | | | | | | |
| 6800 | + | 4265 | Actual Collections From Sale of | D | Е | | | | | | D | | | | | | U | | | | | | |
| 0000 | Ť | 4203 | Foreclosed Property | U | C | | | | | | U | | | | | | 0 | | | | | | |
| | | | Other Actual Business-Type | | | | | | | | | | | | ſ | | | | | | | | |
| 6800 | + | 4266 | Collections from Non-Federal | D | Е | | | | | | D | | | | | | U | | | | | | |
| | | | Sources | | | | | | | | | | | | | | | | | | | | |
| | | | Other Actual "governmental-type" | | | | | | | | | | | | | | | | | | | | |
| 6800 | + | 4267 | Collections from Non-Federal | D | Е | | | | | | D | | | | | | U | | | | | | |
| | | | Sources | | | | | | | | | | | | | | | | | | | | |
| 0000 | | 40-1 | Actual Program Fund Subsidy | - | _ | | | | 1 | | - | | | İ | 1 | | | | | | | | |
| 6800 | + | 4271 | Collected | D | Е | | | | | | D | | | | | | U | | | | | | |
| 0000 | | 40-0 | Interest Collected From Treasury | - | _ | | | | İ | | - | | | 1 | l | | | | | | | | |
| 6800 | + | 4273 | | D | Е | | | | | | D | | | | | | U | | | | | | |
| | | | Actual Collections From | L | _ | | | | <u> </u> | | - | | | | | | | | | | | | |
| 6800 | + | 4275 | Liquidating Fund | D | Е | | | | | | D | | | | | | U | | | | | | |
| | | | Actual Collections From Financing | | _ | | | - | 1 | | | | | | | | | | | | | | |
| 6800 | + | 4276 | Fund | D | Е | | | | | | D | | | | | | U | | | | | | |
| 1 | | | | | | | | | | | | | | 1 | | | | | | | | | |

SUPPLEMENT

| P8 | | | USSGL Account | | 5. | | | | | ount Attr | | | | | <u> </u> | | | F | ACTS II S | unplied A | ttributoe | | |
|---------------|----------|----------|---|----------|--------|------------|-----------|-------------------|-----------------|----------------|-------------|------------|----------------|----------------|--------------|-------|--------|----------------|-----------|-------------------|-----------------|------|-------------|
| P0 | ur I | | USSUE ACCOUNT | | | | | | | | | | | | | | | | ~~!3 3 | | | | |
| | Line | | | Debit/ | | | Public | Avail- ability | Trans. Part- | Bor- rowing | BEA Cat. | Year of | Dir. Trans. | Dir. Trans. | Ad- vance | Fun- | TAFS | Transfer To | Def. | Avail- ability | Expir- ation | Fund | Fin Acct |
| | Sign | | Title | Credit | | Туре | Law | Time | ner | Source | Ind. | BA | Agy. | Acct. | Flag | ction | Status | From | Flag | Туре | Flag | Туре | Ind. |
| 6800 | + | | Other Actual Collections - Federal | D | Е | | | | | | D | | | | | | U | | | | | | |
| 6800 | + | 4872 | Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D | E | | | | | | D | | | | | | U | | | | | | |
| 6800 | + | 4972 | Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected | D | E | | | | | | D | | | | | | U | | | | | | |
| 6810 C | hang | o in un | collected customer payments fro | m Fodo | ral so | urcas (ur | ovnired) | | | | | | | | | | | | | | | | |
| 00100 | mang | | Unfilled Customer Orders Without | | | ui 003 (ui | iexpireu) | | | | | | | | | | | | | | | | |
| 6810 | + | 4221 | Advance Unfilled Customer Orders Without | D | E | | | | F/E | | D | | | | | | U | | | | | | |
| 6810 | - | 4221 | Advance | D | В | | | | F/E | | D | | | | | | U | | | | | | |
| 6810 | + | 4225 | Appropriation Trust Fund Expenditure Transfers - | D | Е | | | | | | D | | | | | | U | | | | | | |
| 6810 | - | 4225 | Appropriation Trust Fund Expenditure Transfers - | D | В | | | | | | D | | | | | | U | | | | | | |
| 6810 | + | 4251 | Reimbursements and Other Income Earned - Receivable | D | Е | | | | F/E | | D | | | | | | U | | | | | | |
| 6810 | - | 4251 | Reimbursements and Other Income Earned - Receivable | D | В | | | | F/E | | D | | | | | | U | | | | | | |
| 6810 | + | 4281 | Actual Program Fund Subsidy Receivable | D | Е | | | | | | D | | | | | | U | | | | | | |
| 6810 | - | 4281 | Actual Program Fund Subsidy Receivable | D | В | | | | | | D | | | | | | U | | | | | | |
| 6810 | + | | Interest Receivable From | D | Е | | | | | | D | | | | | | U | | | | | | |
| 6810 | - | 4283 | Interest Receivable From | D | В | | | | | | D | | | | | | U | | | | | | |
| 6810 | + | 4285 | Receivable From the Liquidating Fund | D | Е | | | | | | D | | | | | | U | | | | | | |
| 6810 | - | 4285 | Receivable From the Liquidating Fund | D | В | | | | | | D | | | | | | U | | | | | | |
| 6810 | + | 4286 | Receivable From the Financing Fund | D | Е | | | | | | D | | | | | | U | | | | | | |
| 6810 | - | 4286 | Receivable From the Financing Fund | D | В | | | | | | D | | | | | | U | | | | | | |
| 6810 | + | | Other Federal Receivables | D | Е | | | | | | D | | | | | | U | | | | | | |
| 6810 | - | 4287 | Other Federal Receivables | D | В | | | | | | D | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 6826 F | rom o | | ng collections (unavailable balan | ces) (+) | | | | | | | | | | | | | | | | | | | |
| 6826 | + | 4123 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction | D | E | S | | | | | D | | | | | | U | | | | | | |
| 6826 | + | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded from Obligation | D | E | | | | | | D | | | | | | U | | | | | | |
| 6826 | - | 4384 | Temporary Reduction Returned by Appropriation | С | Е | S | | | | | D | | | | | | U | | | | | | |
| 6826 | + | 4384 | Temporary Reduction Returned by Appropriation | С | В | S | | | | | D | | | | | | U | | | | | | |
| 6827 C | apita | l transf | er to general fund (-) | | | | | | | | | | | | | | | | | | | | |
| 6827 | - | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | С | E | | | | | | D | | | | | | U | | | | | | |
| 6000 5 | a anti-c | | d to linuidate deficiencie - () | | | | | | | | | | | | | | | | | | | | |
| 6833 P | ortior | n applie | ed to liquidate deficiencies (-) | | | | | - | | | | | | | | | | | | | | | |
| 6833 | - | 4212 | Liquidation of Deficiency - Offsetting Collections | D | Е | | | | | | D | | | | | | U | | | | | | |

| | | OSSW | alk - Budget Program and F | Inanci | ing (F | '&F) 50 | neaule P | | | | | r Fisca | ai 2005 i | Report | ting | | | | | | | | |
|----------|---------|----------------|---|-----------|------------|------------|----------|---------|--------|-----------|------|---------|-----------|--------|----------|-------|--------------|----------|-----------|---------|--------|------|------|
| P8 | λF | | USSGL Account | | | | | | | ount Attr | | | | | | | | | ACTS II S | | | | |
| | | | | | . . | | | Avail- | Trans. | Bor- | BEA | Year | Dir. | Dir. | Ad- | _ | T 150 | Transfer | | Avail- | Expir- | - · | Fin |
| | Line | Nie | 7:41- | Debit/ | | | Public | ability | Part- | rowing | Cat. | of | Trans. | Trans. | vance | | TAFS | То | Def. | ability | ation | Fund | Acct |
| No. | Sign | | Title prarily reduced (-) | Credit | End | Туре | Law | Time | ner | Source | Ind. | BA | Agy. | Acct. | Flag | ction | Status | From | Flag | Туре | Flag | Туре | Ind. |
| 0037 P | ortior | | Temporary Reduction - New | | | | | | | | | | | | | | | | | | | | |
| 6837 | - | | Budget Authority | С | Е | S | | | | | D | | | | | | U | | | | | | |
| - | | | Budget / tutionty | | | | | | | | | | | | | | | | | | | | |
| 6838 L | Jnobli | aated k | alance temporarily reduced (-) | | | | | | | | | | | | | | | | | | | | |
| - | | Ĩ | Temporary Reduction - Prior-Year | ~ | _ | 0 | | | | | - | | | | | | | | | | | | |
| 6838 | - | 4383 | Balances | С | E | S | | | | | D | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 6845 F | Portior | | uded from obligation (limitation o | n oblig | ations |) (-) | | | | | | | | | | | | | | | | | |
| 6845 | - | 4398 | Offsetting Collections Temporarily | с | Е | | | | | | D | | | | | | U | | | | | | |
| 0040 | _ | | Precluded from Obligation | 0 | - | | | | | | D | | | | | | 0 | | | | | | |
| 6845 | + | 4398 | Offsetting Collections Temporarily | С | В | | | | | | D | | | | | | U | | | | | | |
| | | | Precluded from Obligation | | | | | | | | | | | | | | | | | | | | |
| 6947 5 | ortion | annlia | ed to repay debt (-) | | | | | | | | | | | | - | | | | | | | | |
| | 51101 | | Actual Repayments of Debt, | | | | | | | | | | | | | | | | | | | | |
| 6847 | - | 4146 | Current-Year Authority | С | E | S | | | | | D | | | | | | U | | | | | | |
| | | | - Shi i Gai / Mallony | | | | | | | | | | | | <u> </u> | | | | | | | | |
| 6849 F | ortion | n applie | ed to liquidate contract authority | (-) | | | | | | | | | | | | | | 1 | 1 | | | | |
| 6849 | - | | Contract Authority Liquidated | Ć | Е | S | | | | | D | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 6853 F | ortior | <u>ı subst</u> | ituted for borrowing authority (-) | | | | | | | | | | | | | | | | | | | | |
| 6853 | - | 4140 | | D | Е | s | | | | | D | | | | | | U | | | | | | |
| 0000 | | 4140 | Substitution of Borrowing Authority | D | - | U | | | | | D | | | | | | Ŭ | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| | ransf | | o other accounts (-) [xx-xxxx] | - | - | | | | | | _ | | | | | | | - | | | | | |
| 6861 | - | | Transfers - Current Year Authority | С | E | S | | | | | D | | ## | #### | | | U | T | | | | | |
| 6861 | - | 4175 | Allocation Transfers of Current Year Authority | С | Е | S | | | | | D | | ## | #### | | | U | Т | | | | | |
| - | | | Teal Authonity | | | | | | | | | | | | | | | | | | | | |
| 6862 T | ransf | erred fr | om other accounts (+) [xx-xxxx] | | | | | | | | | | | | | | | | | | | | |
| 6862 | + | | Transfers - Current Year Authority | D | Е | S | | | | | D | | ## | #### | | | U | F | | | | | |
| 0002 | | | Allocation Transfers of Current- | 5 | | - | | | | | | | | | | | | | | | | | |
| 6862 | + | | Year Authority for Non-Invested | D | Е | S | | | | | D | | ## | #### | | | U | F | | | | | |
| | | | Accounts | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| | Spendi | ing aut | hority from offsetting collections | (total d | liscreti | ionary) (· | +) | | | | | | | | | | | | | | | | |
| 6890 | | This lir | e is calculated. Equals sum of P& | F lines 6 | 800 th | rough 68 | 62. | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 6900 S | spendi | | hority from offsetting collections | (cash) | (+) | | | | | | | | | | L | | | | | | | | |
| 6900 | + | 4212 | Liquidation of Deficiency - | D | Е | | | | | | М | | | | | | U | | | | | | |
| | | | Offsetting Collections Unfilled Customer Orders With | | | | | | | | | | | | | | | | | | | | |
| 6900 | + | | Advance | D | Е | | | | | | М | | | | | | U | | | | | | |
| <u> </u> | | | Unfilled Customer Orders With | | | | | | | | | | | | | | | | | | | | |
| 6900 | - | 4222 | Advance | D | В | | | | | | М | | | | | | U | | | | | | |
| | | 10.55 | Reimbursements and Other | | _ | | | | | | | | | | <u> </u> | | | | | | | | |
| 6900 | + | 4252 | Income Earned - Collected | D | Е | | | | | | М | | | | | | U | | | | | | |
| 6900 | + | 4255 | Appropriation Trust Fund | D | Е | | | | | | М | | | | | | U | | | | | | |
| 0900 | Ŧ | | Expenditure Transfers - Collected | D | E | | | | | | IVI | | | | | | 0 | | | | | | |
| 6900 | + | 4260 | Actual Collections of | D | Е | | | | | | М | | | | | | U | | | | | I T | |
| 0000 | | | "governmental-type" Fees | 5 | _ | | | | | | .41 | | | | | | 5 | | | | | | |
| 6900 | + | 4261 | Actual Collections of Business- | D | Е | | | | | | М | | | | | | U | | | | | | |
| | | | Type Fees | - | | | | | | | | | | | L | | | | | | | | |
| 6900 | + | 4262 | Actual Collections of Loan | D | Е | | | | | | М | | | | | | U | | | | | | |
| | | | Principal | | | | | | | | | | | | | | | | | | | | |
| 6900 | + | 4263 | Actual Collections of Loan Interest | D | Е | | | | | | М | | | | | | U | | | | | | |
| 6900 | + | | Actual Collections of Rent | D | E | | | | | | М | | | | | | U | | | | | | |
| - | | | Actual Collections of Rent Actual Collections From Sale of | | | | | | | | | | | | | | | | | | | | |
| 6900 | + | 4265 | Foreclosed Property | D | Е | | | | | | М | | | | | | U | | | | | | |
| L | | | . s. solood i topolty | | | | | | I | 1 | | | | 1 | | | | I | I | | | | |

SUPPLEMENT

| | | | | | | | | | | | | 11000 | | | mg | | | | | | 44 mile - 14 a a | | |
|--------------|-------|----------|---|----------|---------|-----------|-----------|-------------------|-----------------|----------------|-------------|------------|----------------|----------------|--------------|-------|--------|----------------|-----------|-------------------|------------------|------|-------------|
| P8 | r | | USSGL Account | l | | | | | | ount Attr | | | _ | _ | | | | | ACTS II S | | | | |
| Line | Line | NI. | T :11- | Debit/ | | | Public | Avail- ability | Trans. Part- | Bor- rowing | BEA Cat. | Year of | Dir. Trans. | Dir. Trans. | Ad- vance | | TAFS | Transfer To | Def. | Avail- ability | Expir- ation | Fund | Fin Acct |
| No. | Sign | No. | Title | Credit | End | Туре | Law | Time | ner | Source | Ind. | BA | Agy. | Acct. | Flag | ction | Status | From | Flag | Туре | Flag | Туре | Ind. |
| 6900 | + | | Other Actual Business-Type Collections from Non-Federal Sources | D | E | | | | | | М | | | | | | U | | | | | | |
| 6900 | + | | Other Actual "governmental-type" Collections from Non-Federal | D | E | | | | | | М | | | | | | U | | | | | | |
| 6900 | + | 4271 | Sources Actual Program Fund Subsidy Collected | D | Е | | | | | | М | | | | | | U | | | | | | |
| 6900 | + | 4273 | Interest Collected From Treasury | D | E | | | | | | М | | | | | | U | | | | | | |
| 6900 | + | 4275 | Actual Collections From Liquidating Fund | D | E | | | | | | М | | | | | | U | | | | | | |
| 6900 | + | 4276 | Actual Collections From Financing Fund | D | Е | | | | | | М | | | | | | U | | | | | | |
| 6900 | + | 4277 | Other Actual Collections - Federal | D | Е | | | | | | М | | | | | | U | | | | | | |
| 6900 | + | 4972 | Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D | E | | | | | | М | | | | | | U | | | | | | |
| 6900 | + | 4972 | Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected | D | E | | | | | | М | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | T | | | | | | | | |
| 6910 C | Chang | je in un | collected customer payments fro | om Fede | eral so | ources (u | nexpired) | | | | | | | | | | | | | | | | |
| 6910 | + | 4221 | Unfilled Customer Orders Without Advance | D | Е | | | | F/E | | М | | | | | | U | | | | | | |
| 6910 | - | 4221 | Unfilled Customer Orders Without Advance | D | В | | | | F/E | | М | | | | | | U | | | | | | |
| 6910 | + | 4225 | Appropriation Trust Fund Expenditure Transfers - | D | Е | | | | | | М | | | | | | U | | | | | | |
| 6910 | - | 4225 | Appropriation Trust Fund Expenditure Transfers - | D | В | | | | | | М | | | | | | U | | | | | | |
| 6910 | + | 4251 | Reimbursements and Other Income Earned - Receivable | D | Е | | | | F/E | | М | | | | | | U | | | | | | |
| 6910 | - | 4251 | Reimbursements and Other Income Earned - Receivable | D | В | | | | F/E | | М | | | | | | U | | | | | | |
| 6910 | + | 4281 | Actual Program Fund Subsidy Receivable | D | Е | | | | | | М | | | | | | U | | | | | | |
| 6910 | - | 4281 | Actual Program Fund Subsidy Receivable Interest Receivable From | D D | B | | | | | | M | | | | | | U U | | | | | | |
| 6910 6910 | + | 4283 | | D | | | | | | | M | | | | | | U U | | | | | | |
| | - | 4283 | Interest Receivable From Receivable From the Liquidating | | В | | | | | | М | | | | | | | | | | | | |
| 6910 | + | 4285 | Fund Receivable From the Liquidating | D | E | | | | | | М | | | | | | U | | | | | | |
| 6910 | - | 4285 | Fund Receivable From the Financing | D | В | | | | | | М | | | | | | U | | | | | | |
| 6910 | + | 4286 | Fund Receivable From the Financing | D | E | | | | | | М | | | | | | U | | | | | | |
| 6910 | - | 4286 | Fund | D | В | | | | | | М | | | | | | U | | | | | | |
| 6910 | + | 4287 | Other Federal Receivables | D | E | | | | | | М | | | | | | U | | | | | | |
| 6910 | - | 4287 | Other Federal Receivables | D | В | | | | | | М | | | | | | U | | | | | | |
| | | | | L | | | | | | | | | | | ļ | | | | | | | | |
| 6926 F | rom c | | ng collections (unavailable baland | ces) (+) | | | | | | | | | | | | | | | | | | | |
| 6926 | + | 4123 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction | D | E | S | | | | | М | | | | | | U | | | | | | |
| 6926 | + | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded from Obligation | D | E | | | | | | М | | | | | | U | | | | | | |

SUPPLEMENT

| | | USSW | alk - Budget Program and F | manc | ing (r | - ar) 30 | neuule r | | | | | FISCO | ai 2005 | кероп | ung | | | | | | | | |
|-----------------------|--------------|-------------|--|------------------|--------------|---------------|---------------|---------------------------|------------------------|--------------------------|---------------------|------------------|------------------------|-------------------------|----------------------|---------------|----------------|------------------------|--------------|---------------------------|-------------------------|--------------|---------------------|
| P8 | ł۲. | | USSGL Account | | - | | | | | ount Attr | | | | | | - | | | ACTS II S | | | ; | |
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail- ability Time | Trans. Part- ner | Bor- rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad- vance Flag | Fun- ction | TAFS Status | Transfer To From | Def. Flag | Avail- ability Type | Expir- ation Flag | Fund Type | Fin Acct Ind. |
| 6926 | - | 4384 | Temporary Reduction Returned by Appropriation | C | E | S | Law | 11110 | Tion | Course | M | Dirt | , gy. | 71001. | ridg | otion | U | TION | i lug | Type | 1 lug | Type | ind. |
| 6926 | + | 4384 | Temporary Reduction Returned by Appropriation | С | в | s | | | | | М | | | | | | U | | | | | | |
| | | | , proprieter | | | | | | | | | | | | | | | | | | | | |
| 6927 C | apital | transf | er to general fund (-) | | | | | | | | | | | | | | | | | | | | |
| 6927 | - | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority | с | E | | | | | | М | | | | | | U | | | | | | |
| 6933 P | ortior | n applie | ed to liquidate deficiencies (-) | | | | | | | | | | | | | | | | | - | | | |
| 6933 | - | | Liquidation of Deficiency - Offsetting Collections | D | E | | | | | | М | | | | | | U | | | | | | |
| 6937 P | ortior | tempo | prarily reduced (-) | | | | | | | | | | | | | | | | | | | | |
| 6937 | - | 4382 | Temporary Reduction - New Budget Authority | С | Е | S | | | | | М | | | | | | U | | | | | | |
| C020 I | a a la la | n a ta al h | | | | | | | | | | | | | | | | | | | | | |
| 6938 U | - | 4383 | balance temporarily reduced (-) Temporary Reduction - Prior-Year Balances | С | Е | S | | | | | М | | | | | | U | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 6945 P | ortior | n preclu | uded from obligation (limitation o | n oblig | ations |) (-) | | | | | | | | | | | | | | | | | |
| 6945 | - | 4398 | Offsetting Collections Temporarily Precluded from Obligation | С | Е | | | | | | М | | | | | | U | | | | | | |
| 6945 | + | 4398 | Offsetting Collections Temporarily Precluded from Obligation | С | В | | | | | | М | | | | | | U | | | | | | |
| 6947 P | ortior | annlia | ed to repay debt (-) | | | | | | | | | | | | | | | | | | | | |
| 6947 | - | | Actual Repayments of Debt, Current-Year Authority | С | E | s | | | | | М | | | | | | U | | | | | | |
| 00.40 | | | | | | | | | | | | | | | | | | | | | | | |
| 6949 P 6949 | - | 4132 | ed to liquidate contract authority Substitution of Contract Authority | (-) C | Е | s | | | | | М | | | | | | U | | | | | | |
| 6949 | - | 4135 | Contract Authority Liquidated | С | Е | S | | | | | М | | | | | | U | | | | | | |
| 6953 P | ortior | n subst | ituted for borrowing authority (-) | | | | | | | | | | | | | | | | | | | | |
| 6953 | - | | Substitution of Borrowing Authority | D | E | S | | | | | М | | | | | | U | | | | | | |
| 6961 T | ranef | erred + | o other accounts (-) [xx-xxxx] | | | | | | <u> </u> | | | | | | | | | | | | | | |
| 6961 | - | | Transfers - Current Year Authority | С | Е | S | | | <u> </u> | | М | | ## | #### | | | U | Т | | | | | |
| 6961 | - | | Allocation Transfers of Current- Year Authority for Non-Invested Accounts | С | E | S | | | | | М | | ## | #### | | | U | т | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 6962 T 6962 | ransfe + | | om other accounts (+) [xx-xxxx] Transfers - Current Year Authority | D | E | S | | | <u> </u> | | М | | ## | #### | | | U | F | | | | | |
| 6962 | + | | Allocation Transfers of Current Year Authority | D | E | s | | | | | M | | ## | ##### | | | U | F | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | - |
| 6990 S 6990 | pendi | | hority from offsetting collections in is calculated. Equals sum of P& | | | | 62. | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 7000 T 7000 | | | Iget authority (gross) (-) le is calculated. Equals sum of line | s 4000 t | through | h 6900 o | xcludina eu | ibtotale A | lso eau | als line 22 | 00 | | | | | | | | | | | | |
| 1000 | | 1113 11 | | 3 4000 1 | linouyi | 1 0330, E | Actuality St | ibiolais. A | SU Equ | | .00. | | | | | | | | | | | | |
| | | | ATED BALANCES | | | | | | | | | | | | | | | | | | | | - |
| 7240 C | bliga | | ance, start of year (+) | | | | | | | | | | | | | | | | | | | | |
| 7240 | - | | Unfilled Customer Orders Without Advance | D | В | | | | F/E | | | | | | | | U/E | | | | | | |

| P&F ₋ine Lir No. Sig | | | USSGL Account | d Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting USSGL Account Attributes | | | | | | | | | | | | | | - | ACTO NO | unnited a | | | |
|----------------------------|-------|--------|---|--|----------|-------|--------|-------------------|------------------|-------------------|-------------|------------|----------------|----------------|--------------|-------|--------|----------------|-----------|-------------------|-----------------|------|-------------|
| | | | 200017.000um | | | | | USS Avail- | GL Acc Trans. | ount Attr Bor- | BEA | Year | Dir. | Dir. | Ad- | | | F Transfer | ACTS II S | Avail- | | | Fin |
| | ine | | | Debit/ | Beain | Auth. | Public | Avail- ability | Part- | Bor- rowing | BEA Cat. | rear of | Dir. Trans. | Dir. Trans. | Ad- vance | Fun- | TAFS | Transfer To | Def. | Avail- ability | Expir- ation | Fund | Fin Acct |
| | ign | No. | Title | Credit | End | Туре | Law | Time | ner | Source | Ind. | BA | Agy. | Acct. | Flag | ction | Status | From | Flag | Туре | Flag | Туре | Ind. |
| 7240 | - | 4225 | Appropriation Trust Fund Expenditure Transfers - | D | В | | | | | | | | 0, | | Ŭ | | U/E | | | | | | |
| 7240 | - | 4251 | Reimbursements and Other Income Earned - Receivable | D | В | | | | F/E | | | | | | | | U/E | | | | | | |
| 7240 | - | 4281 | Actual Program Fund Subsidy Receivable | D | В | | | | | | | | | | | | U/E | | | | | | |
| 7240 | - | 4283 | Interest Receivable From | D | В | | | | | | | | | | | | U/E | | | | | | |
| 7240 | - | 4285 | Receivable From the Liquidating Fund | D | В | | | | | | | | | | | | U/E | | | | | | |
| 7240 | - | 4286 | Receivable From the Financing Fund | D | В | | | | | | | | | | | | U/E | | | | | | |
| 7240 | - | 4287 | Other Federal Receivables | D | В | | | | | | | | | | | | U/E | | | | | | |
| 7240 · | + | 4801 | Undelivered Orders - Obligations, Unpaid | С | В | | | | | | | | | | | | U/E | | | | | | |
| 7240 | + | 4901 | Delivered Orders - Obligations, Unpaid | С | В | | | | | | | | | | | | U/E | | | | | | |
| 7310 Tota | al n | | igations (+) | | | | | | | | | | | | | | | | | | | | |
| 7310 | | | e is calculated. Same as P&F line | 1000. | | | | | | | | | | | | | | | | | | | |
| 320 Tota | alo | utlavs | (gross) (-) | | | | | | | | | | | | | | | | | | - | | |
| | | | Undelivered Orders - Obligations, | | | | | | | | | | | | | | | | | | | | |
| 7320 | - | 4802 | Prepaid/Advanced Undelivered Orders - Obligations, | С | E | | | | | | | | | | | | U/E | | | | | | |
| 7320 | + | 4802 | Prepaid/Advanced Upward Adjustments of Prior-Year | С | В | | | | | | | | | | | | U/E | | | | | | |
| 7320 | - | 4882 | Undelivered Orders - Obligations, Prepaid/Advanced | С | E | | | | | | | | | | | | U/E | | | | | | |
| 7320 | - | 4902 | Delivered Orders - Obligations, Paid | С | Е | | | | | | | | | | | | U/E | | | | | | |
| 7320 | - | 4900 | Authority Outlayed Not Yet Disbursed | С | Е | | | | | | | | | | | | U | | | | | | |
| 7320 | + | 4908 | Authority Outlayed Not Yet Disbursed | С | В | | | | | | | | | | | | U | | | | | | |
| 7320 | - | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | С | E | | | | | | | | | | | | U/E | | | | | | |
| 331 Obli | ligat | ed hal | ance transferred to other accoun | ts (-) [x) | | 1 | | | | | | | | | | | | | | | | | |
| | | | Transfer of Expired Expenditure | | | | | | | | | | | | | | _ | - | | | | | |
| 7331 | + | 4199 | Transfers - Receivable Unfilled Customer Orders Without | C | E | | | | F/F | | | | ## | #### | | | E | T | | | | | |
| 7331 | + | 4230 | Advance - Transferred Appropriation Trust Fund | С | E | | | | F/E | | | | ## | #### | | | U/E | Т | | | | | |
| 7331 | + | 4232 | Expenditure Transfers - Receivable - Transferred | С | E | | | | | | | | ## | #### | | | U/E | Т | | | | | |
| | + | 4233 | Reimbursements and Other Income Earned - Receivable - | С | Е | | | | F/E | | | | ## | #### | | | U/E | т | | | | | |
| 7331 | + | | Transferred Other Federal Receivables - | С | E | | | | | | | | ## | #### | | | U/E | т | | | | | |
| 7331 7331 | - | 4831 | Transferred Undelivered Orders - Obligations | D | E | | | | | | | | ## | #### | | | U/E | т | | | | | |
| 7331 | - | | Transferred, Unpaid Delivered Orders - Obligations | D | E | | | | | | | | ## | #### | | | U/E | т | | | | | |
| | _ | | Transferred, Unpaid | | | | | | | | | | | | | | | | | | | | |
| 7332 Obli | ligat | ed bal | ance transferred from other acco | unts (+) |) [xx-x: | xxx1 | | | | | | | | | | | | | | | | | |
| 7332 | - | 4199 | Transfer of Expired Expenditure Transfers - Receivable | D | E | | | | | | | | ## | #### | | | U | F | | | | | |
| 7332 | - | 4230 | Unfilled Customer Orders Without Advance - Transferred | D | E | | | | F/E | | | | ## | #### | | | U/E | F | | | | | |

| PFF USSD. Account USSD. Account <th></th> <th></th> <th>OSSW</th> <th>alk - Budget Program and F</th> <th>inanc</th> <th>ing (F</th> <th>2&F) SC</th> <th>nedule F</th> <th></th> <th></th> <th></th> <th></th> <th>r Fisca</th> <th>ai 2005</th> <th>Report</th> <th>ing</th> <th></th> <th>1</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> | | | OSSW | alk - Budget Program and F | inanc | ing (F | 2&F) SC | nedule F | | | | | r Fisca | ai 2005 | Report | ing | | 1 | | | | | | |
|---|--------|--------|----------|------------------------------------|---------|----------|---|-----------|----------|---------------------|--------|----|---------|---------|-------------|-------|------|--------|--------|-----------|---|------|----------|-----|
| Line Line Line Term Process Pr | P& | ιF | | USSGL Account | | | | | | 1 | | | Verr | D:- | D:- | A -1 | | | | ACTS II S | | | ; П | F:- |
| No. No. Table Conde End Lyad Lyad <thlyad< th=""> <thlyad< th=""> <thlyad< th=""> <thlyad< td=""><td>Lino</td><td>Linc</td><td></td><td></td><td>Dobi+/</td><td>Pogin</td><td>Auth</td><td>Public</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>Euro</td><td>TAES</td><td></td><td>Dof</td><td></td><td></td><td>Eurod</td><td></td></thlyad<></thlyad<></thlyad<></thlyad<> | Lino | Linc | | | Dobi+/ | Pogin | Auth | Public | | | | | | | | | Euro | TAES | | Dof | | | Eurod | |
| 1 20 I 20 I P | | | No | Title | | | | | - | | | | | | | | | - | | | | | | |
| 2 2 C C E P F P | | oigii | | | oroun | 2.10 | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 2411 | | | 000.00 | a. | 5, (| , .g). | 71001. | . iug | 0 | Olaluo | 110111 | | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 1.03 | . , po | |
| 1 233 I 253 Rembuscassing and Other Properties of the second and other Properise of the second and other Properties of the second and other Properties of the second and other Properties of the second and other Properties of the second and other Properties of the second and other Properties of the second and other Properties of the second and other Properties of the second and other Properties of the second and other Properties of the second and other Properties of the second and other Properties of the second and properis of the second Properties of the second and Properis of the sec | | - | | | D | Е | | | | | | | | ## | #### | | | U/E | F | | | | | |
| 1 4233 Income Earmed - Receivable - 0 E FE PR NM NM UP FR Image: Come Face of the sector of the sect | 7332 | | | | | | | | | | | | | | | | | | | | | | | |
| 7332 Image: market | | | | | | _ | | | | F (F | | | | | | | | 11/5 | _ | | | | | |
| 1232 1 4294 Other Areademid 0 E 1 1 899 999 < | 7332 | - | 4233 | | D | E | | | | F/E | | | | ## | | | | U/E | F | | | | | |
| 12:22 1 1/24 < | 1332 | | | | | | | | | | | | | | | | | | | | | | | |
| 132 4 403 Transferred, Lugaid C E <td>7332</td> <td>-</td> <td></td> <td>Transferred</td> <td>D</td> <td>E</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>##</td> <td>####</td> <td></td> <td></td> <td>U/E</td> <td>F</td> <td></td> <td></td> <td></td> <td></td> <td></td> | 7332 | - | | Transferred | D | E | | | | | | | | ## | #### | | | U/E | F | | | | | |
| Image: Instantiant Dynamic Dyna | 7332 | + | 1831 | | C | F | | | | | | | | ## | | | | LI/E | F | | | | | |
| 132 4 #31 Transferency, Lingual - C E Image of the second | 1002 | | | | 0 | - | | | | | | | | | | | | 0/2 | | | | | | |
| Jumments in segled accounts (net) Image of the segled accounts (net) | 7332 | + | 4931 | | С | Е | | | | | | | | ## | #### | | | U/E | F | | | | | |
| 340 + 480 Undervere Orders - Obligations. Undervere Orders - Obligations. Undervere Orders - Obligations. 240 - 6 | | | | Transferred, Unpaid | | | | | | | | | | | | | | | | | | | | |
| 340 + 480 Undervere Orders - Obligations. Undervere Orders - Obligations. Undervere Orders - Obligations. 240 - 6 | 7340 A | djust | ments | in expired accounts (net) | | | | | | | | | | | | | | | | | | | | |
| Image: Constraint of the second sec | | | | | C | F | | | | | | | | | | | | F | | | | | | |
| 100 1 | 7340 | | | | C | | | | | | | | | | | | | L | | | | | | |
| 7340 + 4002 Underlered Orders - Obligations, e.g. C E Image: Contract of the contract | 7340 | - | 4801 | | С | В | | | | | | | | | | | | Е | | | | | | |
| 1740 + 4002 Prepaid/Advanced C E C B C C B C C B C <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | | | | | | | | | | | | | | | | | | | | | | | | |
| 7340 4 400 Underward Adjustments of Prior. D E Image: Constraint of Constraint | 7340 | + | | | С | Е | | | | | | | | | | | | E | | | | | | |
| 1740 1 100 0 <td>7040</td> <td></td> <td></td> <td></td> <td>~</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | 7040 | | | | ~ | | | | | | | | | | | | | - | | | | | | |
| 740 - 4871 Yaer Uppaid Undelivered Orders - Obligations, Uppaid D E <td>7340</td> <td>-</td> <td>4002</td> <td>Prepaid/Advanced</td> <td>C</td> <td>в</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>E</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | 7340 | - | 4002 | Prepaid/Advanced | C | в | | | | | | | | | | | | E | | | | | | |
| No. Obligations, Recoveries No. | | | | | _ | _ | | | | | | | | | | | | _ | | | | | | |
| 7340 + 4881 Upward Adjustments of Prior-Year Upgaid E <td< td=""><td>7340</td><td>-</td><td></td><td></td><td>D</td><td>E</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>E</td><td></td><td></td><td></td><td></td><td></td><td></td></td<> | 7340 | - | | | D | E | | | | | | | | | | | | E | | | | | | |
| 7340 + 4881 Undelivered Orders - Obligations, C C E Image: Control or Control | | | | | | | | | | | | | | | | | | | | | | | | |
| Uppaid Uppaid Uppaid Adjustments of Prior-Year C E C E C E C E C E C E C E C E C C E C C E C E C E C E C E C E C C E C C E | 7340 | + | 4881 | | С | Е | | | | | | | | | | | | Е | | | | | | |
| 7340 + 4882 Uncleavered Orders - Obligations, C E E < | | | | Unpaid | _ | | | | | | | | | | | | | | | | | | | |
| Image: Constraint of the intervence of the constraint of the intervence of the constraint of the intervence of the constraint of the intervence of the constraint of the intervence of the constraint of the intervence of the constraint of the intervence of the constraint of the intervence of the constraint of the intervence of the constraint of the intervence of the constraint of the intervence of the constraint of the intervence of the constraint of the intervence of the constraint of the | | | | Upward Adjustments of Prior-Year | | | | | | | | | | | | | | | | | | | | |
| 7340 + 4901 Delivered Orders - Obligations, Unpaid C E E Image Image 7340 - 4901 Delivered Orders - Obligations, Image C B Image Image E Image | 7340 | + | | | С | E | | | | | | | | | | | | E | | | | | | |
| 1740 * 4901 Unpaid C E <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<> | | | | | | | | | | | | | | | | | | | | | | | | |
| 7340 - 4901 Delivered Orders - Obligations, budgetions, budgetions, budgetions, c C B Image in the image | 7340 | + | 4901 | | С | Е | | | | | | | | | | | | E | | | | | | |
| 7440 - 4901 Unpaid - C B - - - E - <t< td=""><td></td><td></td><td></td><td></td><td>-</td><td>_</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>_</td><td></td><td></td><td></td><td></td><td></td><td></td></t<> | | | | | - | _ | | | | | | | | | | | | _ | | | | | | |
| 1740 * 4902 Paid C E I | 7340 | - | | Unpaid | С | В | | | | | | | | | | | | E | | | | | | |
| Table Paid Paid Downward Adjustments of Prior- Obligations, Recoveries D E E E E 7340 - 4971 Year Unpaid Delivered Orders - Dilgations, Recoveries D E< | 7340 | + | 4902 | | С | F | | | | | | | | | | | | F | | | | | | |
| 7340 - 4971 Year Unpaid Delivered Orders - D D E Image: Constraint of the constraint of t | | | | | - | - | | | | | | | | | | | | _ | | | | | | |
| Image: constraint of the interview of the i | 7340 | | | | р | F | | | | | | | | | | | | F | | | | | | |
| 7340 + 4981 Delivered Orders - Obligations, Unpaid C E | 7340 | - | 4371 | | D | L . | | | | | | | | | | | | L | | | | | | |
| Image: Constraint of the second s | | | | | | | | | | | | | | | | | | | | | | | | |
| 7340 + 4982 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid C E </td <td>7340</td> <td>+</td> <td>4981</td> <td></td> <td>С</td> <td>Е</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>E</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | 7340 | + | 4981 | | С | Е | | | | | | | | | | | | E | | | | | | |
| 7340 + 4982 Delivered Orders - Obligations, Paid C E Image: Control or Contro | | | | | | | | | | | | | | | | | | | | | | | | |
| Paid 7345 This line is calculated. Same as P&F line 2210, with opposite sign. 7400 This line is calculated. Equals sum of P&F lines 6810 and 6910, with opposite sign. 7410 - 4221 Unfilled Customer Orders Without Advance 0 8 7410 + 4221 Unfilled Customer Orders Without Advance 0 8 7410 + 4225 Expenditure Transfers - 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <t< td=""><td>7240</td><td>+</td><td>1002</td><td></td><td></td><td>E</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>E</td><td></td><td></td><td></td><td></td><td></td><td></td></t<> | 7240 | + | 1002 | | | E | | | | | | | | | | | | E | | | | | | |
| 7345 Recoveries of prior year obligations (-) Image: constraint of the second constration of the second consecond constraint of the second constraint | 1340 | + | | | C | - | | | | | | | | | | | | 2 | | | | | | |
| 7345 This line is calculated. Same as P&F line 2210, with opposite sign. Image in uncollected customer payments for Federal sources (unexpired) Image in uncollected customer payments for Federal sources (unexpired) Image in uncollected customer payments for Federal sources (unexpired) Image in uncollected customer payments for Federal sources (unexpired) Image in uncollected customer payments for Federal sources (unexpired) Image in uncollected customer payments for Federal sources (unexpired) Image in uncollected customer payments for Federal sources (unexpired) Image in uncollected customer payments for Federal sources (unexpired) Image in uncollected customer payments for Federal sources (expired) Image in uncollected customer payments for Federal sources (expired) Image in uncollected customer payments for Federal sources (expired) Image in uncollected customer orders Without Advance Image in uncollected customer orders Without Advance Image in uncollected customer orders Without Diffield Customer orders Without Diffield Customer orders Without Diffield Customer orders Without Advance Image in uncollected customer orders Without Diffield Customer orders Without Advance Image in uncollected customer orders Without Advance Image in uncollected customer orders Without Advance Image in uncollected customer orders Without Advance Image in uncollected customer orders Without Advance Image in uncollected customer orders Without Advance Image in uncollected customer orders Without Advance Image in uncollected customer orders Without Advance Image in uncollected customer orders Without Advance Image in uncollected cus | | | | | | | | | | 1 | | | | | | | | | | | | | | |
| 7400 Change in uncollected customer payments for Federal sources (unexpired) Image: Control of the co | | lecove | | | | | | | | | | | | | | | | | | | | | | |
| This line is calculated. Equals sum of P&F lines 6810 and 6910, with opposite sign. Image: Control of the second seco | 7345 | | This lir | ne is calculated. Same as P&F line | 2210, w | vith opp | oosite sig | n. | | | | | | | | | | | | | | | | |
| This line is calculated. Equals sum of P&F lines 6810 and 6910, with opposite sign. Image: Control of the second seco | 7400.0 | horri | | | Fadau | | | voire -1) | | | | | | | | | | | | | | | | |
| 7410 Change in uncollected customer payments for Federal sources (expired) Image: Constraint of the customer payments for Federal sources (expired) Image: Constraint of the customer payments for Federal sources (expired) Image: Constraint of the customer payments for Federal sources (expired) Image: Constraint of the customer payments for Federal sources (expired) Image: Constraint of the customer payments for Federal sources (expired) Image: Constraint of the customer payments for Federal sources (expired) Image: Constraint of the customer payments for Federal sources (expired) Image: Constraint of the customer payments for Federal sources (expired) Image: Constraint of the customer payments for Federal sources (expired) Image: Constraint of the customer payments for Federal sources (expired) Image: Constraint of the customer payments for Federal sources (expired) Image: Constraint of the customer payments for Federal sources (expired) Image: Constraint of the customer payments for Federal sources (expired) Image: Constraint of the customer payments for Federal sources (expired) Image: Constraint of the customer payments for Federal sources (expired) Image: Constraint of the customer payments for Federal sources (expired) Image: Constraint of the customer payments for Federal sources (expired) Image: Constraint of the customer payments for Federal sources (expired) Image: Constraint of the customer payments for Federal sources (expired) Image: Constraint of the customer payments for Federal sources (expired) Image: Constraint of the customer payments for Federal sources (expired) Image: Constraint of the customer payments for Federal sources (expired) | | nang | | | | | | | ite sign | <u> </u> | - | | | - | | | | | | | | - | | |
| 7410 - 4221 Unfilled Customer Orders Without Advance D E F/E | 1 100 | | | | | u | | | | | | | | | | | | | | | | | | |
| 7410 - 4221 Unfilled Customer Orders Without Advance D E F/E | 7410 C | hang | e in un | collected customer payments for | Federa | al sour | ces (exp | ired) | | | | | | | İ | | | | | | | | | |
| rest Advance rest advance r | | - | | Unfilled Customer Orders Without | | | | | | F/F | | | | | | | | F | | | | | | |
| Image: Advance D B F/E E E Appropriation Trust Fund Appropriation Trust Fund E E 7410 4225 Expenditure Transfers - D E | 1410 | | | | | | | | | | | | | | | L | | - | | | | | | |
| Appropriation Trust Fund D E 7410 - 4225 Expenditure Transfers - D D E | 7410 | + | | | D | В | | | | F/E | | | | | | | | E | | | | | | |
| 7410 - 4225 Expenditure Transfers - D E E | | | | | | | | | | | | | | | | | | | | | | | | |
| | 7410 | - | 4225 | | D | Е | | | | | | | | | | | | Е | | | | | | |
| <u> </u> | | | | | | | | | | | | | | | | | | | | | | | | |

SUPPLEMENT

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

| | SECTION V |
|--------------|-----------|
| | |
| d Attributes | |

| | | | aik - Buuget Program anu P | mane | ing (i | u: / 00 | incuale i | | | | | 111300 | 1 2000 | пероп | ung | | | | | | | | |
|--------|----------|---------|-----------------------------------|--------|--------|---------|-----------|---------|---------------------|-----------|--------|--------|--------|--------|----------|-------|--------|----------|-----------|-----------|-----------|------|------|
| P& | F | | USSGL Account | | | | | USS | | ount Attr | ibutes | | | | | | | F | ACTS II S | upplied A | ttributes | | |
| | | | | | | | | Avail- | Trans. | Bor- | BEA | Year | Dir. | Dir. | Ad- | | | Transfer | | Avail- | Expir- | | Fin |
| Line | Line | | | Debit/ | Regin | Auth. | Public | ability | Part- | rowing | Cat. | of | Trans. | Trans. | vance | Fun- | TAFS | То | Def. | ability | ation | Fund | Acct |
| | | No | Title | Credit | | | | | | | | BA | | | | | | | Flag | | Flag | | |
| No. | Sign | No. | Title | Credit | End | Туре | Law | Time | ner | Source | Ind. | BA | Agy. | Acct. | Flag | ction | Status | From | Flag | Туре | Flag | Туре | Ind. |
| | | | Appropriation Trust Fund | | | | | | | | | | | | | | | | | | | | |
| 7410 | + | 4225 | Expenditure Transfers - | D | В | | | | | | | | | | | | E | | | | | | |
| | | | Receivable | | | | | | | | | | | | | | | | | | | | |
| | | | Reimbursements and Other | | | | | | | | | | | | | | | | | | | | |
| 7410 | - | 4251 | | D | E | | | | F/E | | | | | | | | E | | | | | | |
| | | - | Income Earned - Receivable | | | | | | | | | | | | | | | | | | | | |
| 7440 | | 4054 | Reimbursements and Other | D | в | | | | F / F | | | | | | | | - | | | | | | |
| 7410 | + | 4251 | Income Earned - Receivable | D | в | | | | F/E | | | | | | | | E | | | | | | |
| | - | | Actual Program Fund Subsidy | | | | | | | | | | | | | | | | | | | | |
| 7410 | - | 4281 | | D | Е | | | | | | | | | | | | E | | | | | | |
| | | | Receivable | | | | | | | | | | | | | | | | | | | | |
| 7410 | + | 4281 | Actual Program Fund Subsidy | D | В | | | | | | | | | | | | Е | | | | | | |
| 7410 | • | 4201 | Receivable | U | Б | | | | | | | | | | | | L | | | | | | |
| | | | Interest Receivable From | | | | | | | | | | | | | | | | | | | | |
| 7410 | - | 4283 | Treasury | D | E | | | | | | | | | | | | E | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 7410 | + | 4283 | Interest Receivable From | D | в | | | | | | | | | | | | Е | | | | | | |
| / 110 | - | 1200 | Treasury | 0 | D | | | | | | | | | | | | - | | | | | | |
| | | | Receivable From the Liquidating | _ | _ | | | | | | | | | | | | _ | | | | | | |
| 7410 | - | 4285 | Fund | D | Е | | | | | | | | | | | | E | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 7410 | + | 4285 | Receivable From the Liquidating | D | в | | | | | | | | | | | | E | | | | | | |
| / 110 | - | 1200 | Fund | 0 | D | | | | | | | | | | | | - | | | | | | |
| | | | Receivable From the Financing | - | _ | | | | | | | | | | | | _ | | | | | | |
| 7410 | - | 4286 | Fund | D | Е | | | | | | | | | | | | E | | | | | | |
| | - | | | | | | | | | | | | | | | | | | | | | | |
| 7410 | + | 4286 | Receivable From the Financing | D | В | | | | | | | | | | | | E | | | | | | |
| 1410 | - | 1200 | Fund | D | D | | | | | | | | | | | | L | | | | | | |
| 7410 | - | 4287 | Other Federal Receivables | D | Е | | | | | | | | | | | | E | | | | | | |
| 7410 | + | | Other Federal Receivables | D | В | | | | | | | | | | | | E | | | | | | |
| 7410 | · · | 4207 | | D | 0 | | | | | | | | | | | | L. | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 7440 C | Dbliga | ited ba | lance, end of year (+) | | | | | | | | | | | | | | | | | | | | |
| | | | Transfer of Expired Expenditure | - | - | | | | | | | | | | | | | | | | | | |
| 7440 | - | 4199 | Transfers - Receivable | D | Е | | | | | | | | | | | | U/E | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 7440 | - | 4221 | Unfilled Customer Orders Without | D | Е | | | | F/E | | | | | | | | U/E | | | | | | |
| | | | Advance | - | - | | | | = | | | | | | | | 0/2 | | | | | | |
| | | | Unfilled Customer Orders Without | - | - | | | | | | | | | | | | | | | | | | |
| 7440 | - | 4230 | Advance - Transferred | D | Е | | | | F/E | | | | | | | | U/E | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 7440 | - | 4225 | Appropriation Trust Fund | D | Е | | | | | | | | | | | | U/E | | | | | | |
| | | | Expenditure Transfers - | _ | _ | | | | | | | | | | | | | | | | | | |
| | | | Appropriation Trust Fund | | | | | | | | | | | | | | | | | | | | |
| 7440 | - | 4232 | Expenditure Transfers - | D | Е | | | | | | | | | | | | U/E | | | | | | |
| | | | Receivable - Transferred | - | - | | | | | | | | | | | | 0/2 | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 7440 | | 4251 | Reimbursements and Other | D | Е | | | | F/E | | | | | | | | U/E | | | | | | |
| 7440 | - | 4231 | Income Earned - Receivable | D | L | | | | 1/ | | | | | | | | 0/L | | | | | | |
| | | | Reimbursements and Other | | | | | | | | | | | | | | | | | | | | |
| 7440 | | 4000 | | D | Е | | | | F/E | | | | | | | | | | | | | | |
| 7440 | - | 4233 | Income Earned - Receivable - | U | | | | | F/E | | | | | | | | U/E | | | | | | |
| | | | Transferred | | | | | | | | | | | | | | | | | | | | |
| 7440 | | 4281 | Actual Program Fund Subsidy | D | Е | | | | | | | | | _ | | 7 | U/E | | | | | Т | |
| 1440 | - | 4281 | Receivable | U | | | | | 1 | | | | | | | | U/E | | | | | | |
| 7440 | - | 4283 | Interest Receivable From | D | Е | | | | | | | | | t i | | | U/E | | | | | | |
| 140 | F_ | 7203 | | | | | | | | | | | | | <u> </u> | | UIL | | | | | | |
| 7440 | - | 4285 | Receivable From the Liquidating | D | Е | | | | | | | | | | | | U/E | | | | | | |
| | | .200 | Fund | - | - | | | | | | | | | | | | 0/2 | | | | | | |
| 74.10 | | 1000 | Receivable From the Financing | - | _ | | | | | | | | | | | | 11/5 | | | | | | |
| 7440 | - | 4286 | Fund | D | Е | | | | | | | | | l | | | U/E | | | | | | |
| 7440 | <u> </u> | 400- | | | | | | | | | | | | | <u> </u> | | 11/5 | | | | | | |
| 7440 | - | 4287 | Other Federal Receivables | D | Е | | | | | | | | | L | I | | U/E | | | | | | |
| 7440 | | 4004 | Other Federal Receivables - | D | Е | | | | 1 | | | | | | 1 | | U/E | | | | | | |
| 7440 | - | 4234 | Transferred | U | E | | | | 1 | | | | | | | | U/E | | | | | | |
| | | | Undelivered Orders - Obligations, | | | | | | | | | | | 1 | | | | | | | | | |
| 7440 | + | 4801 | | С | Е | | | | 1 | | | | | | 1 | | U/E | | | | | | |
| | | | Unpaid | | | | | | | | | | | L | I | | | | | | | | |
| 7440 | + | 4831 | Undelivered Orders - Obligations | С | Е | | | | 1 | | | | | | 1 | | | | | | | | |
| 1440 | + | 4031 | Transferred, Unpaid | U | E | | | | 1 | | | | | | 1 | | U/E | | | | | | |
| | | | Downward Adjustments of Prior- | | | | | | | | | | | l | 1 | | | | | | | | |
| | | 40-1 | | - | _ | | | | 1 | | | | | | | | 11/- | | | | | | |
| 7440 | - | 4871 | Year Unpaid Undelivered Orders - | D | Е | | | | | | | | | l | | | U/E | | | | | | |
| 1 | | | Obligations, Recoveries | | | | | | 1 | | | | | | 1 | | | | | | | | |
| | | | Upward Adjustments of Prior-Year | | | | | | | | | | | | | | | | | | | | |
| 7440 | + | 4881 | Undelivered Orders - Obligations, | С | Е | | | | 1 | | | | | | | | U/E | | | | | | |
| 140 | | -1001 | 0 | Ŭ | _ | | | | 1 | | | | | | 1 | | 0/L | | | | | | |
| 1 | | | Unpaid | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |

| | | rossw | alk - Budget Program and F | Inanci | ing (F | '&F) 5C | neaule P | | | | | r FISCa | ai 2005 | Report | ing | | | | | | | | |
|-------------|--------------|--------|---|------------------|--------------|---------------|---------------|---------------------------|------------------------|--------------------------|---------------------|------------------|------------------------|-------------------------|----------------------|---------------|----------------|------------------------|--------------|---------------------------|-------------------------|--------------|---------------------|
| P8 | 6F | | USSGL Account | | | | | | | ount Attr | | Veer | Dir | Dir | ۸d | | | | ACTSILS | upplied A | | | Fin |
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | Auth. Type | Public Law | Avail- ability Time | Trans. Part- ner | Bor- rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad- vance Flag | Fun- ction | TAFS Status | Transfer To From | Def. Flag | Avail- ability Type | Expir- ation Flag | Fund Type | Fin Acct Ind. |
| 7440 | + | | Delivered Orders - Obligations, Unpaid | С | Е | | | | | | | | 07 | | | | U/E | | 0 | | 0 | | |
| 7440 | + | 4931 | Delivered Orders - Obligations Transferred, Unpaid | С | Е | | | | | | | | | | | | U/E | | | | | | |
| 7440 | - | 4971 | Downward Adjustments of Prior- Year Unpaid Delivered Orders - Obligations, Recoveries | D | E | | | | | | | | | | | | U/E | | | | | | |
| 7440 | + | | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | С | E | | | | | | | | | | | | U/E | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| | | |), DETAIL | | | | | | | | | | | | | | | | | | | | |
| 8690 C | Jutlay | | new discretionary authority (+) Undelivered Orders - Obligations, | | | | | | | | | | | | | | | | | | | | |
| 8690 | + | 4802 | Prepaid/Advanced Undelivered Orders - Obligations, | С | E | | | | | | D | NEW | | | | | U/E | | | | | | |
| 8690 | - | 4802 | Prepaid/Advanced | С | В | | | | | | D | NEW | | | | | U/E | | | | | | |
| 8690 | + | 4902 | Delivered Orders - Obligations, Paid | С | Е | | | | | | D | NEW | | | | | U/E | | | | | | |
| 8690 | + | 4908 | Authority Outlayed Not Yet Disbursed | С | Е | | | | | | D | NEW | | | | | U | | | | | | |
| 8690 | + | | Authority Outlayed Not Yet Disbursed | С | В | | | | | | D | NEW | | | | | U | | | | | | |
| 9602 (| Jution | c from | discretionary balances (+) | | | | | | | | | | | | | | | | | | | | |
| | | | Undelivered Orders - Obligations, | | | | | | | | | | | | | | | | | | | | |
| 8693 | + | 4802 | Prepaid/Advanced Undelivered Orders - Obligations, | С | E | | | | | | D | BAL | | | | | U/E | | | | | | |
| 8693 | - | 4802 | Prepaid/Advanced Delivered Orders - Obligations, | С | В | | | | | | D | BAL | | | | | U/E | | | | | | |
| 8693 | + | 4902 | Paid Authority Outlayed Not Yet | С | E | | | | | | D | BAL | | | | | U/E | | | | | | |
| 8693 | + | 4908 | Disbursed | С | E | | | | | | D | BAL | | | | | U | | | | | | |
| 8693 | + | 4908 | Authority Outlayed Not Yet Disbursed | С | В | | | | | | D | BAL | | | | | U | | | | | | |
| 8693 | + | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | С | E | | | | | | D | BAL | | | | | U/E | | | | | | |
| 8693 | + | | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | С | E | | | | | | D | BAL | | | | | U/E | | | | | | |
| 8607 (| Jution | e from | now mandatory authority (+) | | | | | | | | | | | | | | | | | | | | |
| | | | new mandatory authority (+) Undelivered Orders - Obligations, | | | | | | | | | | | | | | | | | | | \vdash | |
| 8697 | + | 4802 | Prepaid/Advanced Undelivered Orders - Obligations, | С | E | | | | | | M | NEW | | | | | U/E | | | | | | |
| 8697 | - | 4002 | Prepaid/Advanced Delivered Orders - Obligations, | C | В | | | | | | M | NEW | | | | | U/E | | | | | | |
| 8697 | + | 4902 | Paid Authority Outlayed Not Yet | C | E | | | | | | M | NEW | | | | | U/E | | | | | | |
| 8697 | + | 4906 | Disbursed Authority Outlayed Not Yet | С | E | | | | | | М | NEW | | | | | U | | | | | | |
| 8697 | - | | Disbursed | С | В | | | | | | М | NEW | | | | | U | | | | | | |
| 8698 C | Dutlav | s from | mandatory balances (+) | | | | | | | | | | | | | | | | | | | | |
| 8698 | + | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | С | Е | | | | | | М | BAL | | | | | U/E | | | | | | |
| 8698 | - | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | С | В | | | | | | М | BAL | | | | | U/E | | | | | | |
| 8698 | + | 4902 | Delivered Orders - Obligations, Paid | С | Е | | | | | | М | BAL | | | | | U/E | | | | | | |

SUPPLEMENT

| SECTION | V |
|---------|---|
|---------|---|

| P8 | | | USSGL Account | | ing (i | u., jee | inoudio i | | | ount Attr | | 11000 | | Report | ing | | | F | | Supplied A | ttributos | | |
|-------------|--------------|----------|--|------------------|--------------|---|---------------|---------------------------|--------------|--------------------------|---------------------|------------------|------------------------|-------------------------|----------------------|---------------|----------------|------------|--------------|---|-------------------------|--------------|---------------------|
| FO | | | 033GE Account | | 1 | | | | Trans. | Bor- | | Veer | Dir | Dir | ۸d | | | Transfer | ACIGINS | | | Í | Fin |
| Line No. | Line Sign | No. | Title | Debit/ Credit | Begin End | | Public Law | Avail- ability Time | Part- ner | Bor- rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad- vance Flag | Fun- ction | TAFS Status | To From | Def. Flag | Avail- ability Type | Expir- ation Flag | Fund Type | Fin Acct Ind. |
| | 0.g | | Upward Adjustments of Prior-Year | oroun | 2.10 | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 2411 | | | 000.00 | a. | 5/1 | 7.97. | 7.000 | œg | 00.011 | otatuo | | | .,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | . , po | |
| 8698 | + | 4882 | Undelivered Orders - Obligations, Prepaid/Advanced | С | Е | | | | | | М | BAL | | | | | U/E | | | | | | |
| | | | Upward Adjustments of Prior-Year | | | | | | | | | | | | | | | | | | | | |
| 8698 | + | | Delivered Orders - Obligations, Paid | С | Е | | | | | | М | BAL | | | | | U/E | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | ++ | |
| 0700 T | | | (| | | | | | | | | | | | | | | | | | | ───┼ | |
| | otal o | | (gross) (+) | | <u> </u> | | | | | | | | | | | | | | | | | 4 | |
| 8700 | | This lin | e is calculated. Equals sum of line | es 8690 | throug | n 8698. | | | | | | | | | | | | | | | | \square | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| OFFSE | | | | | | | | | | | | | | | | | | | | | | | |
| | | | ns from: | | | | | | | | | | | | | | | | | | | 1 | |
| 8800 F | edera | al sourc | | | | | | | | | | | | | | | | | | | | | |
| 8800 | - | 4212 | Liquidation of Deficiency - Offsetting Collections | D | Е | | | | F | | | | | | | | U/E | | | | | | |
| 8800 | - | 4222 | Unfilled Customer Orders With Advance | D | Е | | | | F | | | | | | | | U/E | | | | | | |
| 8800 | + | 4222 | Unfilled Customer Orders With Advance | D | В | | | | F | | | | | | | | U/E | | | | | | |
| 8800 | - | 4252 | Reimbursements and Other Income Earned - Collected | D | Е | | | | F | | | | | | | | U/E | | | | | | |
| 8800 | - | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | D | E | | | | | | | | | | | | U/E | | | | | | |
| 8800 | - | 4271 | Actual Program Fund Subsidy Collected | D | Е | | | | | | | | | | | | U/E | | | | | | |
| 8800 | - | 4275 | Actual Collections From Liquidating Fund | D | Е | | | | | | | | | | | | U/E | | | | | | |
| 8800 | - | 4276 | Actual Collections From Financing Fund | D | Е | | | | | | | | | | | | U/E | | | | | | |
| 8800 | - | 4277 | Other Actual Collections - Federal | D | Е | | | | | | | | | | | | U/E | | | | | | |
| 8800 | - | 4872 | Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected | D | E | | | | | | | | | | | | U/E | | | | | | |
| 8800 | - | | Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected | D | E | | | | F | | | | | | | | U/E | | | | | | |
| 8820 li | nteres | t on Fe | deral securities (-) | | | | | | | | | | | | | | | | | | | | |
| 8820 | - | 4273 | Interest Collected From Treasury | D | Е | | | | | | | | | | | | U | | | | | 1/3/4/8 | х |
| | | | | | | | | | | | | | | | | | | | | | | \square | |
| 8825 lı | nteres | t on ur | invested funds (-) | | | | | | | | | | | | | | | | | | | | |
| 8825 | - | 4273 | Interest Collected From Treasury | D | Е | | | | | | | | | | | | U | | | | | | D/G |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 8840 N | lon-Fe | | sources (-) | | | | | | | | | | | | | | | | | | | | |
| 8840 | - | 4212 | Liquidation of Deficiency - Offsetting Collections | D | Е | | | | х | | | | | | | | U/E | | | | | | |
| 8840 | - | 4222 | Unfilled Customer Orders With Advance | D | Е | | | | X/E | | | | | | | | U/E | | | | | | |
| 8840 | + | 4222 | Unfilled Customer Orders With Advance | D | В | | | | X/E | | | | | | | | U/E | | | | | | |
| 8840 | - | 4252 | Reimbursements and Other Income Earned - Collected | D | Е | | | | X/E | | | | | | | | U/E | | | | | | |
| 8840 | - | 4261 | Actual Collections of Business- Type Fees | D | Е | | | | | | | | | | | | U/E | | | | | | |
| 8840 | - | 4262 | Actual Collections of Loan Principal | D | Е | | | | | | | | | | | | U/E | | | | | | |
| 8840 | - | 4263 | Actual Collections of Loan Interest | D | Е | | | | | | | | | | | | U/E | | | | | | |
| 8840 | - | 4264 | Actual Collections of Rent | D | E | | | | | | | | | | | | U/E | | | | | | |

SUPPLEMENT

| P8 | | 1 | USSGL Account | | | | | | | ount Attr | | | | | | | | F | ACTS II S | unnlied A | ttributos | | |
|----------|------------|----------|-------------------------------------|-----------|---------|----------|-----------|---------|----------|-----------|------|------|--------|--------|------|-------|--------|----------|-----------|-----------|-----------|---------|------------|
| 10 | | | BBBBE Account | | | | | | | | | Veee | Dir | Dir | A -1 | | | | ACISIIS | | | | C : |
| 1.500 | 1 : | | | Dahiti | Deele | A 4h | Dublia | Avail- | Trans. | Bor- | BEA | Year | Dir. | Dir. | Ad- | E.u. | TAFO | Transfer | Def | Avail- | Expir- | Eurod | Fin |
| | Line | | | Debit/ | | | Public | ability | Part- | rowing | Cat. | of | Trans. | Trans. | | Fun- | TAFS | То | Def. | ability | ation | Fund | Acct |
| No. | Sign | No. | Title | Credit | End | Туре | Law | Time | ner | Source | Ind. | BA | Agy. | Acct. | Flag | ction | Status | From | Flag | Туре | Flag | Туре | Ind. |
| 8840 | - | 4265 | Actual Collections from Sale of | D | Е | | | | | | | | | | | | U/E | | | | | | |
| 00.0 | | .200 | Foreclosed Property | - | - | | | | | | | | | | | | 0,2 | | | | | | |
| | | | Other Actual Business-Type | | | | | | | | | | | | | | | | | | | | |
| 8840 | - | 4266 | Collections from Non-Federal | D | E | | | | | | | | | | | | U/E | | | | | | |
| | | | Sources | | | | | | | | | | | | | | | | | | | | |
| | | | Downward Adjustments of PY | | | | | | | | | | | | | | | | | | | | |
| 8840 | - | | Paid Delivered Orders - | D | Е | | | | X/E | | | | | | | | U/E | | | | | | |
| | | | Obligations, Refunds Collected | _ | _ | | | | | | | | | | | | | | | | | | |
| - | | | Obligations, Reidinds Obliceted | | | | | | | | | | | | | | | | | | | | |
| 00 A E C | | | vernmental collections (from nor | - Fodoro | | | | | | | | | | | | | | | | | | | |
| 0045 C | Insell | ing go | | I-Feuera | ii soui | ces) (-) | | | | | | | | | | - | | | | | | | |
| 8845 | - | 4212 | Liquidation of Deficiency - | D | E | | | | E | | | | | | | | U/E | | | | | | |
| | | - | Offsetting Collections | | | | | | | | | | | | | | | | | | | | |
| 8845 | - | 4260 | Actual Collections of | D | Е | | | | | | | | | | | | U/E | | | | | | |
| | | | "governmental-type" Fees | _ | | | | | | | | | | | | | | | | | | | |
| | | | Other Actual "governmental-type" | | | | | | | | | | | | | | | | | | | | |
| 8845 | - | 4267 | Collections from Non-Federal | D | E | | | | | | | | | | | | U/E | | | | | | |
| | | | Sources | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 8890 T | otal o | ffsettir | g collections (cash) (-) | | | | | | | | | | | | | | | | | | | | |
| 8890 | | This lir | e is calculated. Equals sum of P& | F lines 8 | 800 th | rouah 88 | 45. | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 8895 0 | `hang | o in un | collected customer payments fro | m Eodo | raleo | urcos (u | acompany | | | | | | | | | | | | | | | | |
| 8895 | Inang | | e is calculated. Equals sum of P& | | | | lexpired) | | | | | | | | | | | | | | | | |
| 0095 | | THIS III | e is calculated. Equals suff of Pa | r intes o | 010 ai | lu 6910. | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 8896 P | ortior | | setting collections (cash) credite | a to exp | bired a | iccounts | | | | | | | | | | | | | | | | | |
| 8896 | + | 4212 | Liquidation of Deficiency - | D | Е | | | | | | | | | | | | Е | | | | | | |
| 0000 | | | Offsetting Collections | 5 | - | | | | | | | | | | | | - | | | | | | |
| 8896 | + | 4222 | Unfilled Customer Orders With | D | Е | | | | | | | | | | | | Е | | | | | | |
| 0090 | т | 4222 | Advance | D | | | | | | | | | | | | | | | | | | | |
| | | 1000 | Unfilled Customer Orders With | _ | - | | | | | | | | | | | | - | | | | | | |
| 8896 | - | 4222 | Advance | D | В | | | | | | | | | | | | E | | | | | | |
| | | | Reimbursements and Other | | | | | | | | | | | | | | | | | | | | |
| 8896 | + | 4252 | Income Earned - Collected | D | E | | | | | | | | | | | | E | | | | | | |
| | | - | Appropriation Trust Fund | | | | | | | | | | | | | | | | | | | | |
| 0000 | | 4055 | | _ | _ | | | | | | | | | | | | _ | | | | | | |
| 8896 | + | 4255 | Expenditure Transfers - Collected | D | Е | | | | | | | | | | | | E | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 8896 | + | 4260 | Actual Collections of | D | Е | | | | | | | | | | | | Е | | | | | | |
| 0030 | • | 4200 | "governmental-type" Fees | D | L . | | | | | | | | | | | | L . | | | | | | |
| | | 1001 | Actual Collections of Business- | _ | - | | | | | | | | | | | | - | | | | | | |
| 8896 | + | 4261 | Type Fees | D | Е | | | | | | | | | | | | E | | | | | | |
| - | | | Actual Collections of Loan | | | | | | | | | | | | | | | | | | | | |
| 8896 | + | 4262 | Principal | D | Е | | | | | | | | | | | | E | | | | | | |
| | | - | Actual Collections of Loan Interest | | | | | | | | | | | | | | | | | | | | |
| 8896 | + | 4263 | Actual Collections of Loan Interest | D | E | | | | | | | | | | | | E | | | | | | |
| | | | | | - | | | | | | | | | | ļ | | | | | | | | |
| 8896 | + | 4264 | Actual Collections of Rent | D | E | | | | <u> </u> | | | | | | L | | E | | | | | | |
| 8896 | + | 4265 | Actual Collections From Sale of | D | Е | | | | | | | | | | | | Е | | | | | | |
| | <u> </u> | | Foreclosed Property | ~ | _ | | | | | | | | | | | | _ | | | | | | |
| | | | Other Actual Business-Type | | | | | | | | | | | | | | | | | | | | |
| 8896 | + | | Collections from Non-Federal | D | Е | | | | | | | | | | | | E | | | | | | |
| 1 | | | Sources | | | | | | | | | | | | | | | | | | | | |
| | | | Other Actual "governmental-type" | | | | | | 1 | | | | | | | | | | | | | | |
| 8896 | + | | Collections from Non-Federal | D | Е | | | | | | | | | | | | Е | | | | | | |
| 0030 | | 7207 | | | - | | | | | | | | | | | | - | | | | | | |
| | | | Sources | | | | | | | - | | | | | | | | | | | | | |
| 8896 | + | 4271 | Actual Program Fund Subsidy | D | Е | | | | | | | | | | | | Е | | | | | | |
| | | | Collected | | | | | | ļ | | | | | | | | | | | | | | |
| 8896 | + | 4273 | Interest Collected From Treasury | D | Е | | | | | | | | | | | | Е | | | | | 1/3/4/8 | |
| 0030 | <u> </u> | 7213 | | 5 | - | | | | | | | | | | L | | - | | | | | 101410 | |
| 0000 | | 4075 | Actual Collections From | | F | | | | | | | | | | | | F | | | | | | |
| 8896 | + | 4275 | Liguidating Fund | D | Е | | | | | | | | | | | | E | | | | | | |
| | | | Actual Collections From Financing | | | | | | 1 | | | | | | | | _ | | | | | | |
| 8896 | + | 4276 | Fund | D | Е | | | | | | | | | | | | E | | | | | | |
| 8896 | + | 4277 | Other Actual Collections - Federal | D | E | | | | | | | - | | | | | E | | | | | - | |
| 0030 | . <u> </u> | 7611 | | 5 | | | | | I | 1 | | | | | | | L . | | | | | | |

| PAF UBSQL Account UBSQL Account Attributer Description th> <th></th> <th>1</th> <th>USSGL Account</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>-</th> <th></th> <th>upplied /</th> <th>ttributos</th> <th></th> <th></th> | P8 | | 1 | USSGL Account | | | | | | | | | | | | | | | - | | upplied / | ttributos | | |
|---|------------------|---------|----------|--------------------------------------|-----------|---------|--------------|-------------|------------|----------|-----------|---------|------|------|-------|------|----------|--------|------|---------|-----------|-----------|------|------------|
| Line Line <thline< th=""> Line Line <thl< th=""><th>- 0</th><th>••</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>1</th><th></th><th></th><th>Dir</th><th>Dir</th><th>۲-۷</th><th></th><th></th><th></th><th>2010113</th><th></th><th></th><th>,</th><th>C:</th></thl<></thline<> | - 0 | •• | | | | | | | | | 1 | | | Dir | Dir | ۲-۷ | | | | 2010113 | | | , | C : |
| No. No. <td>1.1.4</td> <td>1.14</td> <td></td> <td></td> <td>Dakiti</td> <td>Dett</td> <td>A. 11</td> <td>Dublic</td> <td>-</td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>F</td> <td>TAFO</td> <td></td> <td>Dif</td> <td></td> <td></td> <td>E</td> <td></td> | 1.1.4 | 1.14 | | | Dakiti | Dett | A. 11 | Dublic | - | | - | | | | | | F | TAFO | | Dif | | | E | |
| bits 4 427 Piace-Normed Adjustmets of PY Controls 0 | | | | | | | | | | | | | | | | | | | | | | | | |
| Bits • error Progenit/Aurona columnitation of PV Downer and public biological control of PV Downer and PV Downer and PV Downer and PV Downer and PV Downer and PV Downer and PV < | No. | Sign | | | Credit | End | Туре | Law | Time | ner | Source | Ind. | BA | Agy. | Acct. | Flag | ction | Status | From | Flag | Туре | Flag | Туре | Ind. |
| Conv Conv <th< td=""><td></td><td></td><td></td><td>Downward Adjustments of PY</td><td></td><td></td><td></td><td></td><td> </td><td> </td><td> </td><td></td><td></td><td></td><td> </td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<> | | | | Downward Adjustments of PY | | | | | | | | | | | | | | | | | | | | |
| Ubdate-to Ubdate-to< Ubdate-to< Ubdate-to< Ubdate-to< | 8896 | + | 4872 | Prepaid/Advanced Undelivered | D | F | | | | | | | | | | | | F | | | | | | |
| Set 4 APPROPRIATE Description Descripition Descripition <thdescriptit< td=""><td>0000</td><td></td><td>1012</td><td></td><td>D</td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td></thdescriptit<> | 0000 | | 1012 | | D | - | | | | | | | | | | | | - | | | | | | |
| 8800 + 472 Paid Delivered Orders- | | | | | | | | | | | | | | | | | | | | | | | | |
| Exponential of the subject o | | | | Downward Adjustments of PY | | | | | | | | | | | | | | | | | | | | |
| Bit Description iption< th=""> <thdes< td=""><td>8896</td><td>+</td><td>4972</td><td>Paid Delivered Orders -</td><td>D</td><td>E</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>E</td><td></td><td></td><td></td><td></td><td></td><td></td></thdes<></thdescription<> | 8896 | + | 4972 | Paid Delivered Orders - | D | E | | | | | | | | | | | | E | | | | | | |
| Bit Description iption< th=""> <thdes< td=""><td></td><td></td><td></td><td>Obligations, Refunds Collected</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></thdes<></thdescription<> | | | | Obligations, Refunds Collected | | | | | | | | | | | | | | | | | | | | |
| B908 Budget automy (ref) (| | | | | | | | | | | | | | | | | | | | | | | | |
| B908 Budget automy (ref) (| NET B | UDGE | T AUT | HORITY AND OUTLAYS | | | | | | | | | | | | | | | | | | | | |
| Bits of a clouded First in | | | | | | | | | | | | | | | | | | | | | | | | |
| Book Control ol< th=""> <thcontrol< th=""> <thcont< td=""><td></td><td></td><td></td><td></td><td>P&F lin</td><td>es 220</td><td>0 minus 8</td><td>3800 throuc</td><td>h 8845, 88</td><td>95. and</td><td>8896.</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></thcont<></thcontrol<></thcontrol<> | | | | | P&F lin | es 220 | 0 minus 8 | 3800 throuc | h 8845, 88 | 95. and | 8896. | | | | | | | | | | | | | |
| Discrete is accurated. Equal the sum of PAF lines 8800 through 8845. Image: Control of | 0000 | | | | | | | | | | | | | | | | | | | | | | | |
| Discrete is accurated. Equal the sum of PAF lines 8800 through 8845. Image: Control of | 9000 C |)utlav | s (net) | (+) | | | | | | | | | | | | | | | | | | | | |
| Method Non (Non ADD) ENTRIES Image: constraints < | | Juliay | | | P&F lin | es 860 | 0 through | 8698 minu | is amounts | on line | s 8800 th | rough 8 | 845 | | | | | | | | | | | |
| 9110 Outlog prior to reduction pursuant to P.L. 98-177 (r) | 3000 | | 1113 11 | | | 000 | o unougi | | | | 3 0000 แก | ougiio | 040. | | | | | | | | | | | |
| 9110 Outlog prior to reduction pursuant to P.L. 98-177 (r) | MEMO | | | | | | | | | | | | | | | | | | | | | | | |
| Not applicable to prior year column of PAF schedule. | | | | | 477 (.) | | | | | | | | | | | | | | | | | | | |
| 1980 Provide and Part (discretionary (-) Image (-) <thimage (-)<="" th=""> <thimage (-)<="" th=""> <thimage (<="" td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td> </td><td></td><td></td><td></td><td></td><td> </td><td></td><td></td><td> </td><td></td><td> </td><td></td><td></td><td> </td><td></td></thimage></thimage></thimage> | | | | | | | | | | | | | | | | | | | | | | | | |
| 1810 Not applicable borier year colume of PAF schedule. Image: column of PAF schedule. < | 9110 | | ічот ар | plicable to prior year column of P&I | - schedi | uie. | | | | | | | | | | | | | | | | | | |
| 1810 Not applicable borier year colume of PAF schedule. Image: column of PAF schedule. < | | | | | | Ļ | | | | | | | | | | | | | | | | | | |
| Image: Security of the subject of the provide of the provi | | eques | | | | | | | | | | | | | | | | | | | | | | |
| 19185 Not applicable to prior year columin of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year constraint of the prior year constraint of the prior year constr | 9180 | | Not ap | plicable to prior year column of P&I | F schedu | ule. | | | | | | | | | | | | | | | | | | |
| 19185 Not applicable to prior year columin of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year column of P&F schedule. Image: Constraints of the prior year constraint of the prior year constraint of the prior year constr | | | | | | | | | | | | | | | | | | | | | | | | |
| Image: Solutions, end of year. Deficiency (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions, end of year. Pederal securities: Parvalue (+) Image: Solutions | | eques | | | | | | | | | | | | | | | | | | | | | | |
| 1910 This line is not required to be supported by the USSGL Image: Control of the USSGL Image: Control of the supported by the USSGL Image: Control of the supported by the USSGL Image: Control of the supported by the USSGL Image: Control of the supported by the USSGL Image: Control of the supported by the USSGL Image: Control of the supported by the USSGL Image: Control of the | 9185 | | Not ap | plicable to prior year column of P&I | F schedi | ule. | | | | | | | | | | | | | | | | | | |
| 1910 This line is not required to be supported by the USSGL Image: Control of the USSGL Image: Control of the supported by the USSGL Image: Control of the supported by the USSGL Image: Control of the supported by the USSGL Image: Control of the supported by the USSGL Image: Control of the supported by the USSGL Image: Control of the supported by the USSGL Image: Control of the | | | | | | | | | | | | | | | | | | | | | | | | |
| Image: Construction of the securities of the securities: Part of year: Federal securi | 9190 U | Inpaid | d obliga | tions, end of year: Deficiency (+ |) | | | | | | | | | | | | | | | | | | | |
| 9201 + 1610 Securities issued by the Bureau of the Public Debt D B F U U U Image: Comparison of the Public Debt 9201 + 1620 than the Bureau of the Public Debt D B F U U Image: Comparison of the Public Debt Image: Comparison of the Public Debt D B F U U Image: Comparison of the Public Debt Image: Comparison of the Public Debt D B F Image: Comparison of the Public Debt Image: Comparison of the Public Debt D B F Image: Comparison of the Public Debt Image: Comparison of the Public Debt D E Image: Comparison of the Public Debt Image: Comparison of the Public Debt D E Image: Comparison of the Public Debt Image: Comparison of the Public Debt D E Image: Comparison of the Public Debt Image: Comparison of the Public Debt D E Image: Comparison of the Public Debt Image: Comparison of the Public Debt D E Image: Comparison of the Public Debt D E Image: Comparison of the Public Debt Image: Comparison of the Public Debt D E E F Image: Comparison of the Public Debt Image: Comparison of the Pub | 9190 | | This lin | e is not required to be supported b | y the US | SSGL. | | | | | | | | | | | | | | | | | | |
| 9201 + 1610 Securities issued by the Bureau of the Public Debt D B F U U U Image: Comparison of the Public Debt 9201 + 1620 than the Bureau of the Public Debt D B F U U Image: Comparison of the Public Debt Image: Comparison of the Public Debt D B F U U Image: Comparison of the Public Debt Image: Comparison of the Public Debt D B F Image: Comparison of the Public Debt Image: Comparison of the Public Debt D B F Image: Comparison of the Public Debt Image: Comparison of the Public Debt D E Image: Comparison of the Public Debt Image: Comparison of the Public Debt D E Image: Comparison of the Public Debt Image: Comparison of the Public Debt D E Image: Comparison of the Public Debt Image: Comparison of the Public Debt D E Image: Comparison of the Public Debt Image: Comparison of the Public Debt D E Image: Comparison of the Public Debt D E Image: Comparison of the Public Debt Image: Comparison of the Public Debt D E E F Image: Comparison of the Public Debt Image: Comparison of the Pub | | | | · · · · | | | | | | | | | | | | | | | | | | | | |
| 9201 + 1610 Securities issued by the Bureau of the Public Debt D B F U U U Image: Comparison of the Public Debt 9201 + 1620 than the Bureau of the Public Debt D B F U U Image: Comparison of the Public Debt Image: Comparison of the Public Debt D B F U U Image: Comparison of the Public Debt Image: Comparison of the Public Debt D B F Image: Comparison of the Public Debt Image: Comparison of the Public Debt D B F Image: Comparison of the Public Debt Image: Comparison of the Public Debt D E Image: Comparison of the Public Debt Image: Comparison of the Public Debt D E Image: Comparison of the Public Debt Image: Comparison of the Public Debt D E Image: Comparison of the Public Debt Image: Comparison of the Public Debt D E Image: Comparison of the Public Debt Image: Comparison of the Public Debt D E Image: Comparison of the Public Debt D E Image: Comparison of the Public Debt Image: Comparison of the Public Debt D E E F Image: Comparison of the Public Debt Image: Comparison of the Pub | 9201 T | otal ir | nvestm | ents. start of vear: Federal secur | ities: Pa | ar valu | e (+) | | | | | | | | | | | | | | | | | |
| 9201 + 1610 Securities issued by the Bureau of the Public Debt D B F U U U Image: Constraint of the Public Debt D B 9201 + 1620 than the Bureau of the Public Debt D B F U U U Image: Constraint of the Public Debt D B F U U Image: Constraint of the Public Debt D B F U U Image: Constraint of the Public Debt D B F U U U Image: Constraint of the Public Debt D B F U U Image: Constraint of the Public Debt D B F E U U Image: Constraint of the Public Debt D E F E U U Image: Constraint of the Public Debt D E F E U U Image: Constraint of the Public Debt E F E U U Image: Constraint of the Public Debt E F E U U Image: Constraint of the Public Debt E F E U U Image: Constraint of the Public Debt< | | | | | | | - () | | | | | | | | | | | | | | | | | |
| the Public Debt Investments in Securities Other B F Investments U Investments | 9201 | + | | | D | в | | | | | | | | | | | | U | | | | | | |
| 9201 + 1620 than the Bureau of the Public Deb D B F Important to the Public Deb D B Important to the Public Deb D B Important to the Public Deb D B Important to the Public Deb D B Important to the Public Deb D B Important to the Public Deb D B Important to the Public Deb D B Important to the Public Deb D <td< td=""><td>0201</td><td></td><td>1010</td><td></td><td>D</td><td>0</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>Ũ</td><td></td><td></td><td></td><td></td><td></td><td></td></td<> | 0201 | | 1010 | | D | 0 | | | | | | | | | | | | Ũ | | | | | | |
| 9201 + 1620 Immune the Public Deb D B F Immune the Public Deb D B Immune the Public Deb D B Immune the Public Deb D B Immune the Public Deb D B Immune the Public Deb D B Immune the Public Deb D B Immune the Public Deb D B Immune the Public Deb D B Immune the Public Deb D E Immune the Public Deb D E Immune the Public Deb D E Immune the Public Deb D E Immune the Public Deb D E Immune the Public Deb D E Immune the Public Deb D E Immune the Public Deb D E Immune the Public Deb D E Immune the Public Deb D E Immune the Public Deb D E Immune the Public Deb D E Immune the Public Deb D E Immune the Public Deb D E Immune the Public Deb D E Immune the Public Deb D E Immune the Public Deb D E Immune the Public Deb D E Immune the Public Deb </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | | | | | | | | | | | | | | | | | | | | | | | | |
| Securities Barrents D B | 0201 | | 1620 | | D | р | | | | - | | | | | | | | | | | | | | |
| 9201 + 1630 Investments in U.S. Tressury Zerd Bureau of the Public Debt D B D B D | 9201 | т | 1020 | | D | Б | | | | Г | | | | | | | | 0 | | | | | | |
| 9201 + 1630 Coupon Bonds Issued by the Bureau of the Public Debt D B Investments, end of year: Federal securities: Par value (+) Investments, end of year: Federal securities: Par value (+) Investments in U.S. Treasury D E Investments in U.S. Treasury D E Investments in U.S. Treasury D E F Investments in U.S. Treasury D E F Investments in U.S. Treasury D E F Investments in U.S. Treasury D E F Investments in U.S. Treasury D E F Investments in U.S. Treasury D E F Investments in U.S. Treasury D E F Investments in U.S. Treasury D E F Investments in U.S. Treasury Zerd Investments in U.S. Treasury Zerd D E F Investments in U.S. Treasury Zerd Investments in Securities: Market value Investments in Securities: Market value Investments in Securities: Market value Investments in Securities: Market value Investments in Securities: Market value Investments in Securities: Market value Investments in Securities: Market value Investments in Securities: Market value Investments in Securities: Market value Investments in Securities: Market value Investments in Securities: Market value <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | | | | | | | | | | | | | | | | | | | | | | | | |
| Bureau of the Public Debt Image: Public Debt | 0004 | | 1000 | | | | | | | | | | | | | | | | | | | | | |
| Image: Constraint of the securities is service in the securities is service is securities is service is securities in U.S. Treasury D E Image: Constraint of the securities is service is service is securities in U.S. Treasury D E Image: Constraint of the service is securities is securities in U.S. Treasury D E Image: Constraint of the service is securities in U.S. Treasury D E Image: Constraint of the service is securities in U.S. Treasury is securities in Securities in Securities in Securities in Securities in Securities in Securities in Securities in Securities in Securities in Securities in Securities in U.S. Treasury Zerc D E F Image: Constraint of the securities is securities in U.S. Treasury Zerc D E F Image: Constraint of the securities is securities in U.S. Treasury Zerc D E F Image: Constraint of the securities is the securities in Securit | 9201 | + | 1630 | | D | в | | | | | | | | | | | | U | | | | | | |
| 9202 + 1610 Investments in U.S. Treasury the Public Debt D E D D E D E D D E D D E D D D E D D D D D D D D D D D D D D D D D D D | | | | Bureau of the Public Debt | | | | | | | | | | | | | | | | | | | | |
| 9202 + 1610 Investments in U.S. Treasury the Public Debt D E D D E D E D D E D D E D D D E D D D D D D D D D D D D D D D D D D D | | | | | | | | | | | | | | | | | | | | | | | | |
| 9202 + 1610 Securities Issued by the Bureau of D E E F F U U U U U U U U U U U U U U U U | 9202 T | otal ir | | | ties: Pa | r value | ∋ (+) | | | | | | | | | | | | | | | | | |
| 1 the Public Debt Investments in Securities Other 9202 + 1620 than the Bureau of the Public Debt D E 9202 + 1630 Coupon Bords Issued by the Bureau of the Public Debt D E 9203 + 1630 Coupon Bords Issued by the Bureau of the Public Debt D E 9203 + 1630 Coupon Bords Issued by the Bureau of the Public Debt D E 9203 + 1620 than the Bureau of the Public Debt D E 9203 + 1020 than the Bureau of the Public Debt D B X 9203 + 1620 than the Bureau of the Public Debt D B X 9203 + 1620 than the Bureau of the Public Debt D B X 9204 + 1620 than the Bureau of the Public Debt D B X 9204 + 1620 than the Bureau of the Public Debt D B X 9204 + 1620 than the Bureau of the Public Debt D B X 9204 + 1620 than the Bureau of the Public Debt D E X 9204 + 1620 than the Bureau of the Public Debt D E X 9204 + 1620 than the Bureau of the Public Debt D E X 9204 - Investments in Securities Other Securities D E X I I I | | | | | | | | | | | | | | | | | | | | | | | | |
| 9202 + 1620 Investments in Securities Other baccurities D E F Image: Constraint of the securities of the secur | 9202 | + | | | D | E | | | | | | | | | | | | U | | | | | | |
| 9202 + 1620 than the Bureau of the Public Deb D E F Image: Securities of the Public Deb interments in U.S. Treasury Zero of the Public Debt D E F Image: Securities of the Public Debt interments in U.S. Treasury Zero of the Public Debt interments in U.S. Treasury Zero of the Public Debt interments in U.S. Treasury Zero of the Public Debt interments in U.S. Treasury Zero of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Deb interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Securities Other of the Public Debt interments in Se | | | | the Public Debt | | | | | | | | | | | | | | | | | | | | |
| 9202 + 1630 Coupon Bonds Issued by the Bureau of the Public Debt D E Image: contract start of year: non-Federal securities: Market value 9203 + 1620 Image: non-Federal securities: Market value Image: non-Federal securities: Market value Image: non-Federal securities: Market value 9204 + 1620 Image: non-Federal securities: Market value Image: non-Federal securities: Market value Image: non-Federal securities: Market value 9204 + 1620 Image: non-Federal securities: Market value Image: non-Federal securities: Market value Image: non-Federal securities: Market value 9204 + 1620 Image: non-Federal securities: Market value Image: non-Federal securities: Market value Image: non-Federal securities: Market value 9204 + 1620 Image: non-Federal securities: Market value Image: non-Federal securities: Market value Image: non-Federal securities: Market value 9204 + 1620 Image: non-Federal securities: Market value Image: non-Federal securities: Market value Image: non-Federal securities: Market value 9204 + 1620 Image: non-Federal securities: Market value Image: non-Federal securities: Market value Image: non-Federal securities: Market value 9204 + 1620 Image: non-Federal securities: Market value Image: non-Federal securities: Market value Image: non-Federal securities: Market value 9204 + 1620 Image: non-Federal securities: Market value Image: non-Federal securities: Market value Image: | | | | Investments in Securities Other | | | | | | | | | | | | | | | | | | | | |
| 9202 + 1630 Investments in U.S. Treasury Zerd Coupon Bonds Issued by the Bureau of the Public Debt D E D E D E D E D E D D E D </td <td>9202</td> <td>+</td> <td>1620</td> <td>than the Bureau of the Public Deb</td> <td>D</td> <td>E</td> <td></td> <td></td> <td></td> <td>F</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>U</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | 9202 | + | 1620 | than the Bureau of the Public Deb | D | E | | | | F | | | | | | | | U | | | | | | |
| 9202 + 1630 Coupon Bonds Issued by the Bureau of the Public Debt D E Image: Second S | | | | Securities | | | | | | | | | | | | | | | | | | | | |
| Bureau of the Public Debt Image: Contract authority | | | | Investments in U.S. Treasury Zero | | | | | | | | | | | | | | | | | | | | |
| Image: Securities of the Public Debt Image: Securities of the Public Debt <td>9202</td> <td>+</td> <td>1630</td> <td></td> <td></td> <td>Е</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>U</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | 9202 | + | 1630 | | | Е | | | | | | | | | | | | U | | | | | | |
| 9203 Total investments, start of year: non-Federal securities: Market value 9203 + 1620 Investments in Securities Other Securities: Market value X 9203 + 1620 Investments in Securities Other Securities: Market value 9203 + 1620 Investments in Securities Other Securities: Market value 9203 - 9204 - 9204 - 9204 - 9204 - 9204 - 9204 - 9204 - 9204 - 9204 - 9204 - 9204 - 9204 - 9204 - 9204 - 9204 - 9205 - 9204 - 9204 - 9205 - 9204 - 9204 - 9205 - 9205 - 9206 - 9207 - 9208 - 9209 - 9209 - 9204 - 9205 - 9205 - 9206 - 9207 - 9208 - 9209 - 9209 - 9209 - 9209 - 9209 - 9209 - 9209 - 9209 - | | | | | | | | | | | | | | | | | | | | | | | | |
| 9203 + 1620 Investments in Securities Other than the Bureau of the Public Deb Securities D B X X Image: Contract authority | | | | | | | | | | 1 | İ | | | | 1 | | | | | | | | | |
| 9203 + 1620 Investments in Securities Other than the Bureau of the Public Deb Securities D B X X Image: Contract authority | 9203 | Total i | investr | ents, start of year: non-Federal | securiti | es: Ma | rket valu | e | | 1 | İ | | | | 1 | | | | | | | | | |
| 9203 + 1620 than the Bureau of the Public Deb D B X X I I I U I I I I I I 9204 + 1620 than the Bureau of the Public Deb D B I | | | 1 | | | | | | | 1 | <u> </u> | | | | | | | | | | | | | |
| Securities Securities 9204 + 1620 Investments in Securities Other than the Bureau of the Public Deb Securities B B B B 9204 + 1620 10 B B <td>9203</td> <td>+</td> <td>1620</td> <td></td> <td>D</td> <td>в</td> <td></td> <td></td> <td></td> <td>x</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>U</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | 9203 | + | 1620 | | D | в | | | | x | | | | | | | | U | | | | | | |
| 9204 Total investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investments, end of year: non-Federal securities: Market value Investmentse value Investments value <td>5200</td> <td></td> <td>. 525</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>1</td> <td></td> <td> </td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | 5200 | | . 525 | | | | | | 1 | | | | | | | | | | | | | | | |
| 9204 + 1620 Investments in Securities Other than the Bureau of the Public Deb D E X X Image: Constraint of the Public Deb D E X Image: Constraint of the Public Deb D E X Image: Constraint of the Public Deb D E Image: Constraint of the Public Deb D E X Image: Constraint of the Public Deb D E Image: Constraint of the Public Deb D E Image: Constraint of the Public Deb D E Image: Constraint of the Public Deb D E Image: Constraint of the Public Deb D E Image: Constraint of the Public Deb D E Image: Constraint of the Public Deb D E Image: Constraint of the Public Deb D E Image: Constraint of the Public Deb D E Image: Constraint of the Public Deb D E Image: Constraint of the Public Deb D Image: Constraint of the Public Deb Image: Constraint of the Public Deb Image: Constraint of the Public Deb Image: Constraint of the Public Deb Image: Constraint of the Public Deb Image: Constraint of the Public Deb Image: Constraint of the Public Deb Image: Constraint of the Public Deb Image: Constraint of the Public Deb Image: Constraint of the Public Deb | | | | Coounico | | | | | | | | | | | | | | | | | | | | |
| 9204 + 1620 Investments in Securities Other than the Bureau of the Public Deb D E X X Image: Constraint of the Public Deb D E X Image: Constraint of the Public Deb D E X Image: Constraint of the Public Deb D E Image: Constraint of the Public Deb D E X Image: Constraint of the Public Deb D E Image: Constraint of the Public Deb D E Image: Constraint of the Public Deb D E Image: Constraint of the Public Deb D E Image: Constraint of the Public Deb D E Image: Constraint of the Public Deb D E Image: Constraint of the Public Deb D E Image: Constraint of the Public Deb D E Image: Constraint of the Public Deb D E Image: Constraint of the Public Deb D E Image: Constraint of the Public Deb D Image: Constraint of the Public Deb Image: Constraint of the Public Deb Image: Constraint of the Public Deb Image: Constraint of the Public Deb Image: Constraint of the Public Deb Image: Constraint of the Public Deb Image: Constraint of the Public Deb Image: Constraint of the Public Deb Image: Constraint of the Public Deb Image: Constraint of the Public Deb | 9204 | Lotal : | nveeta | onte and of voer: non Enderel o | ocuritio | e: Mar | kot volv | | | | | - | | | | | | | | | | | | |
| 9204 + 1620 than the Bureau of the Public Deb D E X X I <td>3204</td> <td>างเลา</td> <td></td> <td></td> <td>ecuritie</td> <td>s. widf</td> <td>Ret Value</td> <td>5</td> <td></td> <td> </td> <td><u> </u></td> <td></td> <td></td> <td></td> <td></td> <td> </td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | 3 204 | างเลา | | | ecuritie | s. widf | Ret Value | 5 | | | <u> </u> | | | | | | | | | | | | | |
| Securities Image: Constract authority Image | 0204 | | | | | | | | | v | | | | | | | | | | | | | | |
| CONTRACT AUTHORITY Image: Contract authority Image: C | 9204 | + | 1620 | | U | E | | | 1 | × | | | | | | | | 0 | | | | | | |
| 9301 Unobligated balance, start of year: Contract authority | | | | Securities | | | | | | | <u> </u> | | | | | L | | | | | | | | |
| 9301 Unobligated balance, start of year: Contract authority | L | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | |
| 9301 This line is not required to be supported by the USSGL | | Unobl | | | | | | | | | | | | | | | | | | | | | | |
| | 9301 | | This lir | e is not required to be supported b | y the US | SSGL. | | | | <u> </u> | | | | | | | | | | | | | | |

| | | 0330 | alk - Budget Program and F | maric | ing (r | ur / 30 | neuule r | | | | | 11300 | ai 2000 | Report | ung | | | - | | | | | |
|-------|--------|-----------|---|-----------|--------|---------|----------|-------------------|-----------------|----------------|-------------|------------|----------------|----------------|--------------|-------|--------|----------------|---------|-------------------|-----------------|-------|-------------|
| P8 | | ł | USSGL Account | | | | | | | ount Attr | | | | <u>.</u> | | | | | ACTSILS | Supplied A | | | |
| | Line | | | Debit/ | | | Public | Avail- ability | Trans. Part- | Bor- rowing | BEA Cat. | Year of | Dir. Trans. | Dir. Trans. | Ad- vance | | TAFS | Transfer To | Def. | Avail- ability | Expir- ation | Fund | Fin Acct |
| | Sign | | Title | Credit | End | Туре | Law | Time | ner | Source | Ind. | BA | Agy. | Acct. | Flag | ction | Status | From | Flag | Туре | Flag | Туре | Ind. |
| | Unobl | | balance, end of year: Contract au | | | | | | | | | | | | | | | | | | | | |
| 9302 | | This li | ne is not required to be supported b | y the US | SSGL. | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| | Obliga | | lance, start of year: Contract aut | | | | | | | | | | | | | | | | | | | | |
| 9303 | - | I NIS III | ne is not required to be supported b | y the US | SGL. | | | | | | | | | | | | | | | | | | |
| 0204 | Oblig | atod bo | lance, end of year: Contract auth | ority | | | | | | | | | | | | | | | | | | | |
| 9304 | Ubliga | | ne is not required to be supported b | | SGL | | | | | | | | | | | | | | | | | | |
| 9304 | | 1113 11 | le is not required to be supported b | y the OC | JOGL. | | | | | | | | | | | | | | | | | | |
| ιιναν | | | FSETTING COLLECTIONS | | | | | | | | | | | | | | | | | | | | |
| | | | balance, start of year: Offsetting | collectio | ons | | | | | | | | | | | | | | | | | | |
| 9401 | + | 4398 | Offsetting Collections Temporarily Precluded from Obligation | С | В | | | | | | | | | | | | U | | | | | 1/3/4 | |
| | | | | | | | | | | | | | | | | | | | | | | | |
| 9402 | Ūnava | ailable | balance, end of year: Offsetting c | ollectio | ns | | | | | | | | | | | | | | | | | | |
| 9402 | + | 4398 | Offsetting Collections Temporarily Precluded from Obligation | с | E | | | | | | | | | | | | U | | | | | 1/3/4 | |
| - | | | | | | | | | | | | | | | | | | | | | | | |
| 9502 | Unpai | d oblig | ations, end of year | | | | | | | | | | | | | | | | | | | | |
| 9502 | + | 4801 | Undelivered Orders - Obligations, Unpaid | С | Е | | | | | | | | | | | | U/E | | | | | | |
| 9502 | + | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | С | Е | | | | | | | | | | | | U/E | | | | | | |
| 9502 | - | 4871 | Downward Adjustments of Prior- Year Unpaid Undelivered Orders - Obligations, Recoveries | D | E | | | | | | | | | | | | U/E | | | | | | |
| 9502 | + | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | С | E | | | | | | | | | | | | U/E | | | | | | |
| 9502 | + | 4901 | Delivered Orders - Obligations, Unpaid | С | Е | | | | | | | | | | | | U/E | | | | | | |
| 9502 | + | 4931 | Delivered Orders - Obligations Transferred, Unpaid | С | Е | | | | | | | | | | | | U/E | | | | | | |
| 9502 | - | 4971 | Downward Adjustments of Prior- Year Unpaid Delivered Orders - Obligations, Recoveries | D | E | | | | | | | | | | | | U/E | | | | | | |
| 9502 | + | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | С | E | | | | | | | | | | | | U/E | | | | | | |

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2005 Reporting

* Lines in bold typeface indicate new or modified USSGL accounts that are effective for fiscal 2006 but available for early implementation for fiscal 2005. Early implementation is strongly encouraged.

Note: Shaded attribute domain values are FACTS II supplied.

Note: 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.

This page was intentionally left blank.

| | | | | | | | USSGL Ac | count Att | ributes/2 | | | | | | 1 |
|-------|-------------|---------|---|--------|-------|-------|----------|-----------|-----------|-----------|--------|--------|---------|----------|----------|
| 133 | SBR | USSGL | USSGL Account | Debit/ | Begin | Auth. | Pub. Law | Apport. | Program | Apport. | Reimb. | Avail. | Trans. | TAFS | Addl. |
| FY 06 | FY 06 | Acct | Title | Credit | End/4 | | | Categ. | Rpt. Code | Cat. B /9 | Flag | Time | Partner | Status/3 | Info. |
| | | | | | | | | | | | | | | | |
| BUDGE | ETARY RESOL | IRCES | | | | | | | | | | | | | |
| 1 | 1 | Unoblig | ated balance: | - | | | | | | | | | | | 6 |
| 1A | 1 | • | forward, October 1 (+ or -) | | | | | | | | | | | | 10 |
| 1A | 1 | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | В | | | | | | | | | U | |
| 1A | 1 | 4126 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - | - | B | | | | | | | | | U/E | <u> </u> |
| | ľ | | Receivable | | | | | | | | | | | | |
| 1A | 1 | 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund 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 | Non-Allocation Transfers of Invested Balances - Receivable | | В | | | | | | | | | U/E | |
| 1A | 1 | 4172 | Non-Allocation 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 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 | | В | | | | | | | | | U | |
| 2 | 2 | Recover | ies of prior year unpaid obligations: | | | | | | | | | | | | 11 |
| | | | | | | | | | | | | | | | ┣── |
| 2A | N/A | Actual | | | | | | | | | | | | | ┢─── |
| 2A | 2 | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries | | E | | | | | | | | | U/E | |
| 2A | 2 | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | E | | | | | | | | | U/E | |

| | | | | | | | USSGL Ac | count Att | ributes/2 | | | | | | 1 |
|------------|----------|--------------|--|---------|-------|-------|--------------------|-----------|-----------|-----------|--------|--------|---------|----------|-------|
| 133 | SBR | | USSGL Account | Debit/ | Begin | Auth. | Pub. Law | Apport. | Program | Apport. | Reimb. | Avail. | Trans. | TAFS | Addl. |
| FY 06 | FY 06 | Acct | Title | Credit | End/4 | Туре | No. | Categ. | Rpt. Code | Cat. B /9 | Flag | Time | Partner | Status/3 | Info. |
| 2B | N/A | Anticipat | | | | | | | | | | | | | |
| 2B | 2 | 4310 | Anticipated Recoveries of Prior-Year Obligations | D | E | | | | | | | | | U | 5 |
| | | | | | | | | | | | | | | | |
| 3 | 3 | Budget a | | | | | | | | | | | | | |
| 3A | 3A | Appropri | ation: | | | | | | | | | | | | 12 |
| 3A1 | N/A | Actual | | | - | _ | | | | | | | | | |
| 3A1 | 3A | 4111 | Debt Liquidation Appropriations | _ | E | - | ###-### | | | | | | | U | |
| 3A1 | 3A | 4112 | Liquidation of Deficiency - Appropriations | _ | E | - | ###-### | | | | | | | - | |
| 3A1 3A1 | 3A 3A | 4114 4115 | Appropriated Trust or Special Fund Receipts | | E | | ###-### ###-### | | | | | | | U | |
| | 3A 3A | - | Loan Subsidy Appropriation | - | E | - | | | | | | | | • | |
| 3A1 | 3A 3A | 4117 | Loan Administrative Expense Appropriation | | E | - | ###-### ###-### | | | | | | | U | |
| 3A1 | - | 4118 | Reestimated Loan Subsidy Appropriation | - | E | - | ###-### | | | | | | | U | |
| 3A1 3A1 | 3A 3A | 4119 4122 | Other Appropriations Realized Authority Adjusted for Interest on the Bureau of the Public Debt Securities | + | E | | ###-### ###-### | | | | | | | U U | 4 |
| - | | | | | | | | | | | | | | - | |
| 3A1 | 3A | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | В | | ###-### | | | | | | | U | 4 |
| 3A1 | 3A | 4123 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction | | E | Р | ###-### | | | | | | | U | |
| 3A1 | 3A | 4124 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction | | E | | ###-### | | | | | | | U | |
| 3A1 | 3A | 4125 | Loan Modification Adjustment Transfer Appropriation | | E | | ###-### | | | | | | | U | |
| 3A1 | 3A | 4126 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable | | E | | ###-### | | | | | | | U/E | 4 |
| 3A1 | 3A | 4126 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable | | В | | ###-### | | | | | | | U/E | 4 |
| 3A1 | 3A | 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable | | E | | ###-### | | | | | | | U/E | 4 |
| 3A1 | 3A | 4127 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable | | В | | ###-### | | | | | | | U/E | 4 |
| 3A1 | 3A | 4128 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-In | | E | Р | ###-### | | | | | | | U/E | |
| 3A1 | 3A | 4129 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Transfers-Out | | E | | ###-### | | | | | | | U/E | |
| 3A1 | 3A | 4138 | Appropriation To Liquidate Contract Authority | | E | | ###-### | | | | | | | U/E | |
| 3A1 | 3A | 4150 | Reappropriations | | E | | ###-### | | | | | | | U | |
| 3A1 | 3A | 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | | E | | ###-### | | | | | | | U | |
| 3A1 | 3A | 4384 | Temporary Reduction Returned by Appropriation | | E | Р | ###-### | | | | | | | U | 4 |
| 3A1 | 3A | 4384 | Temporary Reduction Returned by Appropriation | | В | Р | ###-### | | | | | | | U | 4 |
| 3A1 | 3A | 4391 | Adjustments to Indefinite No-Year Authority | D | E | | ###-### | | | | | | | U | |
| 3A1 | 3A | 4394 | Receipts Unavailable for Obligation Upon Collection | | E | | ###-### | | | | | | | U | 4 |
| 3A1 | 3A | 4394 | Receipts Unavailable for Obligation Upon Collection | | В | | ###-### | | | | | | | U | 4 |
| | | | | | | | | | | | | | | | |
| 3A2 | N/A | Anticipat | | | | L | | | | | | | | | |
| 3A2 | 3A | 4120 | Appropriations Anticipated - Indefinite | | E | | ###-### | | | | | | | U | 5 |

| | | | | | | | USSGL Ac | count Att | ributes/2 | | | | | | 1 |
|-------|-------|-----------|--|--------|-------|-------|----------|-----------|-----------|-----------|--------|--------|---------|----------|-------|
| 133 | SBR | USSGL | USSGL Account | Debit/ | Begin | Auth. | Pub. Law | Apport. | Program | Apport. | Reimb. | Avail. | Trans. | TAFS | Addl. |
| FY 06 | FY 06 | Acct | Title | Credit | End/4 | Туре | No. | Categ. | Rpt. Code | Cat. B /9 | Flag | Time | Partner | Status/3 | Info. |
| 3B | 3B | Borrowin | g authority | | | | | | | | | | | | 1 |
| 3B | 3B | 4042 | Estimated Indefinite Borrowing Authority | | E | | ###-### | | | | | | | U | 5 |
| 3B | 3B | 4128 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - | | Е | В | ###-### | | | | | | | U | |
| | | | Transfers-In | | | | | | | | | | | | |
| 3B | 3B | 4141 | Current-Year Borrowing Authority Realized | | E | | ###-### | | | | | | | U | |
| | | | | | | | | | | | | | | | |
| 3C | 3C | Contract | authority | | | | | | | | | | | | |
| 3C | 3C | 4032 | Estimated Indefinite Contract Authority | | E | | ###-### | | | | | | | U | 5 |
| 3C | 3C | 4131 | Current-Year Contract Authority Realized | | Е | | ###-### | | | | | | | U | |
| | | | | | | | | | | | | | | | |
| 3D | 3D | Spending | authority from offsetting collections (gross): | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| 3D1 | 3D1 | Earned | | | | | | | | | | | | | |
| 3D1a | 3D1a | Collected | 1 | | | | | | | | | | | | |
| 3D1a | 3D1a | 4212 | Liquidation of Deficiency - Offsetting Collections | | E | | | | | | | | | U/E | |
| 3D1a | 3D1a | 4252 | Reimbursements and Other Income Earned - Collected | | E | | | | | | | | | U/E | |
| 3D1a | 3D1a | 4260 | Actual Collections of "governmental-type" Fees | | E | | | | | | | | | U/E | |
| 3D1a | 3D1a | 4261 | Actual Collections of Business-Type Fees | | E | | | | | | | | | U/E | |
| 3D1a | 3D1a | 4262 | Actual Collections of Loan Principal | | E | | | | | | | | | U/E | |
| 3D1a | 3D1a | 4263 | Actual Collections of Loan Interest | | Е | | | | | | | | | U/E | |
| 3D1a | 3D1a | 4264 | Actual Collections of Rent | | E | | | | | | | | | U/E | |
| 3D1a | 3D1a | 4265 | Actual Collections From Sale of Foreclosed Property | | E | | | | | | | | | U/E | |
| 3D1a | 3D1a | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | E | | | | | | | | | U/E | |
| 3D1a | 3D1a | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | E | | | | | | | | | 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 | | E | | | | | | | | | U/E | |
| 3D1a | 3D1a | | 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 | |
| | | | | | | | | | | | | | | | 1 |
| 3D1b | 3D1b | Change i | n receivables from Federal sources | | | | | | | | | | | | 1 |
| 3D1b | 3D1b | 4251 | 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 | | 1 | | | | | | | U/E | 4 |
| 3D1b | 3D1b | 4283 | Interest Receivable From Treasury | | E | | | | | | | | | U/E | 4 |
| 3D1b | 3D1b | 4283 | Interest Receivable From Treasury | | В | | 1 | | | | | | | U/E | 4 |
| 3D1b | 3D1b | 4285 | Receivable From the Liquidating Fund | | E | | | | | | | | | U/E | 4 |
| 3D1b | 3D1b | 4285 | Receivable From the Liquidating Fund | | В | | 1 | | | | | | | U/E | 4 |
| 3D1b | 3D1b | | Receivable From the Financing Fund | | E | | İ | | | | | 1 | l | U/E | 4 |

| | | | | | | | USSGL Ac | count Att | ributes/2 | | | | | | 1 |
|-------|-------|-----------|---|---------|-------|-------|----------|-----------|-----------|-----------|--------|----------|---------|----------|-------|
| 133 | SBR | USSGL | USSGL Account | Debit/ | Begin | Auth. | Pub. Law | Apport. | Program | Apport. | Reimb. | Avail. | Trans. | TAFS | Addl. |
| FY 06 | FY 06 | Acct | Title | Credit | End/4 | | | Categ. | Rpt. Code | Cat. B /9 | Flag | Time | Partner | Status/3 | Info. |
| 3D1b | 3D1b | 4286 | Receivable From the Financing Fund | | В | | | Ŭ | | | Ŭ | | | U/E | 4 |
| 3D1b | 3D1b | 4287 | Other Federal Receivables | | E | | | | | | | | | U/E | 4 |
| 3D1b | 3D1b | 4287 | Other Federal Receivables | | B | | | | | | | | | U/E | 4 |
| | | | | | | | | | | | | | | | 1 |
| 3D2 | 3D2 | Change i | in unfilled customer orders (+ or -): | | | | | | | | | | | | 1 |
| 3D2a | 3D2a | | received | | | | | | | | | | | | 1 |
| 3D2a | 3D2a | 4222 | Unfilled Customer Orders With Advance | | Е | | | | | | | | | U/E | 4 |
| 3D2a | 3D2a | 4222 | Unfilled Customer Orders With Advance | | В | | | | | | | | | U/E | 4 |
| | | | | | | | | | | | | | | | 1 |
| 3D2b | 3D2b | Without | advance from Federal sources | | | | | | | | | | | | 1 |
| 3D2b | 3D2b | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | | | F/E | U/E | 4 |
| 3D2b | 3D2b | 4221 | Unfilled Customer Orders Without Advance | | В | | | | | | | | F/E | U/E | 4 |
| | | | | | | | | | | | | | | | 1 |
| 3D3 | 3D3 | Anticipat | ted for rest of year, without advance | | | | | | | | | | | | 1 |
| 3D3 | 3D3 | 4060 | Anticipated Collections From Non-Federal Sources | D | E | | | | | | | | | 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 | | | | | | | | | | | | 1 |
| 3D4 | 3D4 | 4123 | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS | | E | S | ###-### | | | | | | | U | |
| - | - | | Reclassified - Receivable - Temporary Reduction | | _ | | | | | | | | | | |
| 3D4 | 3D4 | 4158 | Authority Made Available From Offsetting Collection Balances Previously Precluded | | E | | ###-### | | | | | | | U | |
| | | | From Obligation | | | | | | | | | | | | |
| 3D4 | 3D4 | 4384 | Temporary Reduction Returned by Appropriation | | Е | S | ###-### | | | | | | | U | 4 |
| 3D4 | 3D4 | 4384 | Temporary Reduction Returned by Appropriation | | В | S | ###-### | | | | | | | U | 4 |
| | | | | | | | | | | | | | | | |
| 3D5 | 3D5 | Expendit | ture transfers from trust funds: | | | | | | | | | | | | 13 |
| 3D5a | N/A | Collected | d | | | | | | | | | | | | 1 |
| 3D5a | 3D5 | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | E | | | | | | | | | U/E | |
| | | | | | | | | | | | | | | | 1 |
| 3D5b | N/A | Change i | in receivables from trust funds | | | | | | | | | | | | 1 |
| 3D5b | 3D5 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | E | | | | | | | | | U/E | 4 |
| 3D5b | 3D5 | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | В | | | | | | | | | U/E | 4 |
| | | | | | | | | | | | | | | | |
| 3D5c | N/A | Anticipat | ted | | | | | | | | | | | | |
| 3D5c | 3D5 | 4215 | Anticipated Appropriation Trust Fund Expenditure Transfers | | E | | | | | | | | | U | 5 |
| | | | | | | | | | | | | | | | 1 |
| N/A | 3E | | Subtotal (of line 3, SBR only) (+3A+3B+3C+3D1a+3D1b+3D2a+3D2b+3D3+3D4+3D5) | | | | | | | | | | | | 21 |
| | 1 | | | | | | | | | | | | | | 1 |
| 4 | 4 | Nonexpe | enditure transfers, net: | | | | | | | | | 1 | | | 14 |
| 4A | N/A | Actual tr | ansfers, budget authority (+ or -) | | | | | | | | | | | | 1 |
| 4A | 4 | 4137 | Transfers of Contract Authority | | E | | ###-### | | | | | | | U/E | 4 |
| 4A | 4 | 4137 | Transfers of Contract Authority | | В | | ###-### | | | | | <u> </u> | | U/E | 4 |
| 4A | 4 | 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | | E | | ###-### | | | | | 1 | | U/E | 4 |

| | | | | | | | USSGL Ac | count Att | ributes/2 | | | | | | 1 |
|-------|-------|-----------|---|--------|-------|-------|----------|-----------|-----------|-----------|--------|--------|---------|----------|----------|
| 133 | SBR | USSGL | USSGL Account | Debit/ | Begin | Auth. | Pub. Law | Apport. | Program | Apport. | Reimb. | Avail. | Trans. | TAFS | Addl. |
| FY 06 | FY 06 | Acct | Title | Credit | End/4 | Туре | No. | Categ. | Rpt. Code | Cat. B /9 | Flag | Time | Partner | Status/3 | Info. |
| 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 | | E | | ###-### | | | | | | | U | |
| | | | Invested Balances - Temporary Reduction | | | | | | | | | | | | |
| 4A | 4 | 4170 | Transfers - Current-Year Authority | | E | | ###-### | | | | | | | U | |
| 4A | 4 | 4171 | Non-Allocation Transfers of Invested Balances - Receivable | | E | | ###-### | | | | | | | U/E | 4 |
| 4A | 4 | 4171 | Non-Allocation Transfers of Invested Balances - Receivable | | В | | ###-### | | | | | | | U/E | 4 |
| 4A | 4 | 4172 | Non-Allocation Transfers of Invested Balances - Payable | | E | | ###-### | | | | | | | U/E | 4 |
| 4A | 4 | 4172 | Non-Allocation Transfers of Invested Balances - Payable | | В | | ###-### | | | | | | | U/E | 4 |
| 4A | 4 | 4173 | Non-Allocation Transfers of Invested Balances - Transferred | | E | | ###-### | | | | | | | U/E | |
| 4A | 4 | 4175 | Allocation Transfers of Current-Year Authority for Non-Invested Accounts | | E | | ###-### | | | | | | | U | |
| 4B | N/A | Anticipa | ted 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 |
| | | | | | | | | | | | | | | | 1 |
| 4C | N/A | Actual tr | ansfers, unobligated balances (+ or -) | | | | | | | | | | | İ | 1 |
| 4C | 4 | 4176 | Allocation Transfers of Prior-Year Balances | | E | | | | | | | | | U/E | |
| 4C | 4 | 4190 | Transfers - Prior-Year Balances | | E | | | | | | | | | U | |
| 4C | 4 | 4191 | Balance Transfers - Extensions 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 | Anticina | ted transfers, unobligated balances (+ or -) | | | | | | | | | | | | <u> </u> |
| 4D | 4 | 4180 | Anticipated Transfers - Prior-Year Balances | | E | | | | | | | | | U | 5 |
| 40 | 4 | 4100 | | | L | | | | | | | | | 0 | 5 |
| 5 | 5 | Tempora | l arily not available pursuant to Public Law (-) | | | | | | | | | | | | |
| 5 | 5 | 4382 | Temporary Reduction - New Budget Authority | | E | | ###-### | | | | | | | U | |
| 5 | 5 | 4383 | Temporary Reduction - Prior-Year Balances | | E | | ###-### | | | | | | | U | |
| 5 | 5 | 4387 | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority | | E | | ###-### | | | | | | | U | |
| 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 | 1 | E | | ###-### | | | | | | | U | 5 |
| 5 | 5 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | 1 | E | | ###-### | | | | 1 | | 1 | U | 4 |
| 5 | 5 | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | | B | | ###-### | | | | | | | U | 4 |
| 5 | 5 | 4398 | Offsetting Collections Temporarily Precluded From Obligation | ł | E | | ###-### | | | | | | | U | 4 |
| 5 | 5 | 4398 | Offsetting Collections Temporarily Precluded From Obligation | 1 | В | 1 | ###-### | | | | 1 | | 1 | U | 4 |
| 5 | 5 | 4399 | Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation | | E | | ###-### | | | | | | | U | |

| | | | | | | | USSGL Ac | count Att | ributes/2 | | | | | | 1 |
|-------|-------|-----------|---|--------|-------|-------|----------|-----------|-----------|-----------|--------|--------|---------|----------|-------|
| 133 | SBR | USSGL | USSGL Account | Debit/ | Begin | Auth. | Pub. Law | Apport. | Program | Apport. | Reimb. | Avail. | Trans. | TAFS | Addl. |
| FY 06 | FY 06 | Acct | | Credit | End/4 | Туре | No. | Categ. | Rpt. Code | Cat. B /9 | Flag | Time | Partner | Status/3 | Info. |
| 6 | 6 | | ently not available (-): | | | | | | | | | | | | 15 |
| 6A | N/A | Cancella | tions of expired and no-year accounts (-) | | | | | | | | | | | | |
| 6A | 6 | 4350 | Canceled Authority | | E | | | | | | | | | U/E | |
| | | | | | | | | | | | | | | | |
| 6B | N/A | Enacted | reductions (-) | | | | | | | | | | | | |
| 6B | 6 | 4392 | Permanent Reduction - New Budget Authority | | E | | ###-### | | | | | | | U | |
| 6B | 6 | 4393 | Permanent Reduction - Prior-Year Balances | | E | | ###-### | | | | | | | U/E | |
| | | | | | | | | | | | | | | | |
| 6C | N/A | Capital t | ransfers and redemption of debt (-) | | | | | | | | | | | | |
| 6C | 6 | 4146 | Actual Repayments of Debt, Current-Year Authority | | E | | | | | | | | | U/E | |
| 6C | 6 | 4147 | Actual Repayments of Debt, Prior-Year Balances | | E | | | | | | | | | U/E | |
| 6C | 6 | 4151 | Actual Capital Transfers to the General Fund of the Treasury, Current-Year | | 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 au | thority withdrawn (-) | | | | | | | | | | | | |
| 6D | 6 | 4130 | Appropriation To Liquidate Contract Authority Withdrawn | | E | | | | | | | | | U/E | |
| 6D | 6 | 4132 | Substitution of Contract Authority | | E | | | | | | | | | U | |
| 6D | 6 | 4133 | Decreases to Indefinite Contract Authority | | E | | | | | | | | | U/E | |
| 6D | 6 | 4134 | Contract Authority Withdrawn | | E | | | | | | | | | U/E | |
| 6D | 6 | 4135 | Contract Authority Liquidated | | E | S | | | | | | | | U/E | |
| 6D | 6 | 4140 | Substitution of Borrowing Authority | | E | | | | | | | | | U/E | |
| 6D | 6 | 4143 | Decreases to Indefinite Borrowing Authority | | E | | | | | | | | | U/E | |
| 6D | 6 | 4144 | Borrowing Authority Withdrawn | | E | | | | | | | | | U/E | |
| 6D | 6 | 4391 | Adjustments to Indefinite No-Year Authority | С | E | | | | | | | | | U | |
| | | | | | | | | | | | | | | | |
| 6E | N/A | Pursuan | t to Public Law (-) | | | | | | | | | | | | |
| 6E | 6 | 4135 | Contract Authority Liquidated | | E | 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 | Anticipa | ted for rest of year (-) | | | | | | | | | | | | |
| 6F | 6 | 4034 | Anticipated Adjustments to Contract Authority | | E | | | | | | | | | 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 bu | dgetary resources | | | | | | | | | | | | |

| | | | | | | | USSGL Ac | count Att | ributes/2 | | | | | | 1 |
|-------|-------------|----------|--|--------------|-------|------|----------|-----------|-----------|-----------|--------|--------|---------|----------|-------|
| 133 | SBR | | USSGL Account | Debit/ | | | Pub. Law | Apport. | Program | Apport. | Reimb. | Avail. | Trans. | TAFS | Addl. |
| FY 06 | FY 06 | Acct | | Credit | End/4 | Туре | No. | Categ. | Rpt. Code | Cat. B /9 | Flag | Time | Partner | Status/3 | Info. |
| STATU | S OF BUDGET | ARY RESO | DURCES | | | | | | | | | | | ļ | |
| | | | | | | | | | | | | | | ļ | |
| 8 | 8 | v | ons incurred: | | | | | | | | | | | L | |
| 8A | 8A | Direct: | | | | | | | | | | | | i | 16 |
| 8A1 | N/A | | / A (sometimes includes program categories) | | | | | | | | | | | 1 | |
| 8A1 | 8A | 4801 | Undelivered Orders - Obligations, Unpaid | | Е | | | A | ### | | D | | | U/E | 4 |
| 8A1 | 8A | 4801 | Undelivered Orders - Obligations, Unpaid | | В | | | A | ### | | 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 | | | A | ### | | 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 | | | А | ### | | 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 | | | A | ### | | 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 | | | A | ### | | 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 | |
| | | | | | | | | | | | | | | 1 | 1 |
| 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 | | | В | ### | ### | D | | | U/E | 4 |
| 8A2 | 8A | 4801 | Undelivered Orders - Obligations, Unpaid | | В | | | В | ### | ### | D | | | U/E | 4 |
| 8A2 | 8A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | В | ### | ### | D | | | U/E | 4 |
| 8A2 | 8A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | В | | | В | ### | ### | D | | | U/E | 4 |
| 8A2 | 8A | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | В | ### | ### | D | | | U/E | |
| 8A2 | 8A | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | В | ### | ### | D | | | U/E | |
| 8A2 | 8A | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | В | ### | ### | D | | | U/E | 4 |
| 8A2 | 8A | 4901 | Delivered Orders - Obligations, Unpaid | 1 | В | | | В | ### | ### | D | | | U/E | 4 |
| 8A2 | 8A | 4902 | Delivered Orders - Obligations, Paid | 1 | E | | | В | ### | ### | D | | | U/E | |
| 8A2 | 8A | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | Е | l | | В | ### | ### | D | | | U/E | |
| 8A2 | 8A | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | В | ### | ### | D | | | U/E | |
| 8A3 | N/A | Exempt | from apportionment | | | | | | | | | | | | |
| 8A3 | 8A | 4801 | Undelivered Orders - Obligations, Unpaid | 1 | E | | | С | | | D | | | U/E | 4 |
| 8A3 | 8A | 4801 | Undelivered Orders - Obligations, Unpaid | 1 | В | | | С | | | D | | | U/E | 4 |
| 8A3 | 8A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | 1 | E | | | С | | | D | | | U/E | 4 |

| | | | | | | | USSGL Ac | count Att | ributes/2 | | | | | | 1 |
|--------|-------|----------|--|---------|-------|-------|----------|-----------|-----------|-----------|--------|--------|---------|----------|----------|
| 133 | SBR | USSGL | USSGL Account | Debit/ | Begin | Auth. | Pub. Law | Apport. | Program | Apport. | Reimb. | Avail. | Trans. | TAFS | Addl. |
| FY 06 | FY 06 | Acct | Title | Credit | End/4 | Туре | No. | Categ. | Rpt. Code | Cat. B /9 | Flag | Time | Partner | Status/3 | Info. |
| 8A3 | 8A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | В | | | С | | | D | | | U/E | 4 |
| 8A3 | 8A | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | С | | | D | | | U/E | |
| 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 | 4902 | 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 | Reimbur | sable: | | | | | | | | | | | | 17 |
| 8B1 | N/A | Category | / A (sometimes includes program categories) | | | | | | | | | | | | |
| 8B1 | 8B | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | Α | ### | | R | | | U/E | 4 |
| 8B1 | 8B | 4801 | Undelivered Orders - Obligations, Unpaid | | B | | | A | ### | | R | | | U/E | 4 |
| 8B1 | 8B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | Α | ### | | R | | | U/E | 4 |
| 8B1 | 8B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | B | | | Α | ### | | R | | | U/E | 4 |
| 8B1 | 8B | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | E | | | Α | ### | | R | | | U/E | <u> </u> |
| 8B1 | 8B | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, | | E | | | A | ### | | R | | | U/E | |
| 0.D. (| | 1001 | Prepaid/Advanced | _ | _ | | | | | | | | | | <u> </u> |
| 8B1 | 8B | 4901 | Delivered Orders - Obligations, Unpaid | _ | E | | | 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 | | E | | | A | ### | | R | | | U/E | |
| 8B1 | 8B | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | E | | | A | ### | | R | | | U/E | |
| 8B1 | 8B | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | _ | E | | | A | ### | | R | | | U/E | |
| 8B2 | N/A | Category | ∣ / B (program 1), (program 2\program category 1), (program 3\program category 2) | | | | | | | | | | | | |
| 8B2 | 8B | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | В | ### | ### | R | | | U/E | 4 |
| 8B2 | 8B | 4801 | Undelivered Orders - Obligations, Unpaid | | В | | | В | ### | ### | R | | | U/E | 4 |
| 8B2 | 8B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | 1 | E | | | В | ### | ### | R | | | U/E | 4 |
| 8B2 | 8B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | 1 | В | | | В | ### | ### | R | | | U/E | 4 |
| 8B2 | 8B | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | 1 | 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 | 1 | E | | | В | ### | ### | R | 1 | | 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 | 1 | E | | | В | ### | ### | R | | | U/E | |

| | | | | | | | USSGL Ac | count Att | ributes/2 | | | | | | 1 |
|-------|----------|----------|--|---------|-------|-------|----------|-----------|-----------|-----------|--------|--------|---------|----------|----------|
| 133 | SBR | USSGL | USSGL Account | Debit/ | Begin | Auth. | Pub. Law | Apport. | Program | Apport. | Reimb. | Avail. | Trans. | TAFS | Addl. |
| FY 06 | FY 06 | Acct | Title | Credit | End/4 | Туре | No. | Categ. | Rpt. Code | Cat. B /9 | Flag | Time | Partner | Status/3 | Info. |
| 8B2 | 8B | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | В | ### | ### | R | | | U/E | |
| 8B3 | N/A | Exempt | from apportionment | _ | | | | | | | | | | | |
| 8B3 | 8B | 4801 | Undelivered Orders - Obligations, Unpaid | | Е | | | 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 | | E | | | С | | | R | | | U/E | <u> </u> |
| 8B3 | 8B | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, | | E | | | С | | | R | | | U/E | <u> </u> |
| | | | Prepaid/Advanced | | _ | | | | | | | | | | |
| 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 | | E | | | 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 | | E | | | С | | | R | | | U/E | |
| 8B3 | 8B | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | С | | | R | | | U/E | |
| | | | | | | | | | | | | | | ļ | |
| N/A | 8C | Subtotal | (+8A+8B) | | | | | | | | | | | | 21 |
| ٥ | 9 | Unobliga | ated balance: | - | | | - | | | | | | | | ┣─── |
| 9A | 9A | Apportio | | _ | | | | | | | | | | | 18 |
| 9A1 | N/A | | currently available | - | | | | | | | | | | | 10 |
| 9A1 | 9A | 4510 | | _ | E | | | | | | | A | | U | <u> </u> |
| 9A1 | 9A 9A | 4610 | Apportionments Allotments - Realized Resources | - | E | | | | | | | ~ | | U | <u> </u> |
| 9A1 | 9A 9A | 4010 | | _ | _ | | | | | | | | | U | <u> </u> |
| .9A1 | 9A | 4700 | Commitments - Programs Subject to Apportionment | | E | | | | | | | | | 0 | |
| 9A2 | N/A | Apportio | l ned for subsequent periods | | | | | | | | | | | | |
| 9A2 | 9A | 4510 | Apportionments | | E | | | | | | | S | | U | |
| 9A2 | 9A | 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | | E | | | | | | | S | | U | 5 |
| | | | | | | | | | | | | | | ļ | <u> </u> |
| 9A3 | 9A | | ted (+ or -) | _ | | | | | | | | | | L | L |
| 9A3 | 9A | 4590 | Apportionments - Anticipated Resources - Programs Subject to Apportionment | - | E | | | | | | | A | | U | 5 |
| 9B | 9B | Exempt | from apportionment: | | | | | | | | | | | <u> </u> | 19 |
| 9B1 | N/A | Balance, | currently available | | | | | | | | | | | | 1 |
| 9B1 | 9B | 4620 | Unobligated Funds Exempt From Apportionment | | E | | | | | | | İ 👘 | | U | |
| 9B1 | 9B | 4720 | Commitments - Programs Exempt From Apportionment | 1 | E | | | | | | | | | U | |

| | | | | | | | USSGL Ac | count Att | ributes/2 | | | | | | 1 |
|----------|--------------|--------------|--|--------|-------|----------|----------|-----------|-----------|-----------|--------|--------|---------|------------|----------|
| 133 | SBR | USSGL | USSGL Account | Debit/ | Begin | Auth. | Pub. Law | Apport. | Program | Apport. | Reimb. | Avail. | Trans. | TAFS | Ad |
| Y 06 | FY 06 | Acct | Title | Credit | End/4 | | | Categ. | Rpt. Code | Cat. B /9 | Flag | Time | Partner | Status/3 | Inf |
| B2 | N/A | Anticipa | ted (+ or -) | | | | | | | | | | | | |
| 9B2 | 9B | 4690 | Anticipated Resources - Programs Exempt From Apportionment | | E | | | | | | | | | U | Ę |
| | | | | | | | | | | | | | | | |
| N/A | 9C | Subtotal | (+9A+9B) | | | | | | | | | | | | 2 |
| | | | | | | | | | | | | | | | |
| 0 | 10 | Unobliga | ited balance not available: | | | | | | | | | | | | 2 |
| 0A | N/A | Deferred | | | | | | | | | | | | | 1 |
| 10A | 10 | 4430 | Unapportioned Authority - OMB Deferral | | E | | | | | | | | | U | |
| | | | | | | | | | | | | | | | 1 |
| 0B | N/A | Withheld | l pending rescission | | | | | | | | | | | | - |
| 0B | 10 | 4420 | Unapportioned Authority - Pending Rescission | | E | | | | | | | | | U | |
| | | | | | | | | | | | | | | | - |
| 0C | N/A | Other | | | | | | | | | | | | | + |
| 0C | 10 | 4060 | Anticipated Collections From Non-Federal Sources | С | E | | | | | | | | | U | |
| 0C | 10 | 4070 | Anticipated Collections From Federal Sources | C | E | | | | | | | | | U | |
| 0C | 10 | 4210 | Anticipated Reimbursements and Other Income | C | E | | | | | | | | | U | |
| 0C | 10 | 4310 | Anticipated Recoveries of Prior-Year Obligations | C | E | - | | | | | | | | U | |
| 0C | 10 | 4450 | Unapportioned Authority | Ű | E | | | | | | | | | U | - |
| 10C | 10 | 4630 | Funds Not Available for Commitment/Obligation | | E | | | | | | | | | U | - |
| 10C | 10 | 4650 | Allotments - Expired Authority | | E | | | | | | | | | E | - |
| | 10 | 1000 | | | | | | | | | | | | | |
| 1 | 11 | Total sta | tus of budgetary resources | | | | | | | | | | | | - |
| | | - otai ota | | | | | | | | | | | | | |
| HAN | GE IN OBLIGA | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | - |
| 2 | 12 | Obligato | d balance, net: | | | | | | | | | | | | |
| 2 2A | 12 12A | - | bligations, brought forward, October 1 (+) | | | | | | | | | | | | _ |
| 2A 2A | 12A 12A | 4801 | Undelivered Orders - Obligations, Unpaid | | Б | | | | | | | | | U/E | — |
| 2A 2A | 12A 12A | 4901 | Delivered Orders - Obligations, Unpaid | | B | | | | | | | | | U/E | _ |
| ZA | 12A | 4901 | Delivered Orders - Obligations, Oripaid | | В | | | | | | | | | U/E | |
| | 105 | | | | | | | | | | | | | | _ |
| 2B | 12B | | ted customer payments from Federal sources, brought forward, October 1 (-) | | | | | | | | | | E /E | | |
| 2B | 12B | 4221 | Unfilled Customer Orders Without Advance | | В | | | | | | | | F/E | U/E | - |
| 2B 2B | 12B 12B | 4225 4251 | Appropriation Trust Fund Expenditure Transfers - Receivable Reimbursements and Other Income Earned - Receivable | | B | | | | | | | | F/E | U/E U/E | - |
| 2Б 2В | 12B 12B | 4251 | | | | | | | | | | | F/E | U/E | 4 |
| | | | Actual Program Fund Subsidy Receivable | | B | | | | | | | | | - | - |
| 2B | 12B | 4283 | Interest Receivable From Treasury | | В | <u> </u> | | | ļ | | | | | U/E | <u> </u> |
| 2B | 12B | 4285 | Receivable From the Liquidating Fund | | В | 1 | | 1 | | 1 | | | | U/E | |

4286

Receivable From the Financing Fund

12B

12B

В

U/E

| | | | | | | | USSGL Ac | count Att | ributes/2 | | | | | | 1 |
|------------|------------|-----------|--|--------|-------|----------|----------|-----------|-----------|-----------|--------|--------|---------|----------|----------|
| 133 | SBR | USSGL | USSGL Account | Debit/ | Begin | Auth. | Pub. Law | Apport. | Program | Apport. | Reimb. | Avail. | Trans. | TAFS | Addl. |
| FY 06 | FY 06 | Acct | Title | Credit | End/4 | Туре | No. | Categ. | Rpt. Code | Cat. B /9 | Flag | Time | Partner | Status/3 | Info. |
| 12B | 12B | 4287 | Other Federal Receivables | | В | | | | | | | | | U/E | |
| | | | | | | | | | | | | | | | |
| N/A | 12C | Total, un | paid obligated balance, brought forward, net (+12A-12B) | | | | | | | | | | | | 21 |
| 13 | 13 | Obligatio | ons incurred (+) | | | | | | | | | | | | |
| 13 | 13 | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | | U/E | 4 |
| 13 | 13 | 4801 | Undelivered Orders - Obligations, Unpaid | | В | 1 | | | | | | | | U/E | 4 |
| 13 | 13 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | 1 | | | | | | | | U/E | 4 |
| 13 | 13 | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | В | | | | | | | | | 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, Prepaid/Advanced | | E | | | | | | | | | U/E | |
| 13 | 13 | 4901 | Delivered Orders - Obligations, Unpaid | | E | | | | | | | | | U/E | 4 |
| 13 | 13 | 4901 | Delivered Orders - Obligations, Unpaid | | В | | | | | | | | | U/E | 4 |
| 13 | 13 | 4902 | Delivered Orders - Obligations, Paid | | E | | | | | | | | | U/E | |
| 13 | 13 | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | | | | | | | 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 | | E | | | | | | | | | U/E | |
| | | | | | | | | | | | | | | | |
| 14 | 14 | Gross ou | utlays (-) | | | | | | | | | | | | |
| 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 | | E | | | | | | | | | U/E | |
| 14 | 14 | 4908 | Authority Outlayed Not Yet Disbursed | | E | | | | | | | | | U | 4 |
| 14 | 14 | 4908 | Authority Outlayed Not Yet Disbursed | | В | | | | | | | | | U | 4 |
| 14 | 14 | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | E | | | | | | | | | U/E | |
| 15 | 15 | Obligate | d balance transfers, net: | | | | | | | | | | | | |
| 15A | 15A | - | I transfers, unpaid obligations (+ or -) | | | | | | | | | | | | <u> </u> |
| 15A 15A | 15A 15A | 4831 | Undelivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | | U/E | <u> </u> |
| 15A | 15A 15A | 4931 | Delivered Orders - Obligations Transferred, Unpaid | _ | E | <u> </u> | | | | | | | | U/E | ┣─── |
| 1017 | | 1001 | | | Ē | - | | | | | | | | 0/2 | |
| 15B | 15B | B. Actua | I transfers, uncollected customer payments from Federal sources (+ or -) | | | | | | | | | | | | 1 |
| 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 | | 1 | | | | | | | U/E | |

| | | | | | | | USSGL Ac | count Att | ibutes/2 | | | | | | 1 |
|-------|-------|----------|---|---------|-------|-------|----------|-----------|-----------|-----------|--------|--------|---------|----------|----------|
| 133 | SBR | USSGL | USSGL Account | Debit/ | Begin | Auth. | Pub. Law | Apport. | Program | Apport. | Reimb. | Avail. | Trans. | TAFS | Addl. |
| FY 06 | FY 06 | Acct | Title | Credit | End/4 | Туре | No. | Categ. | Rpt. Code | Cat. B /9 | Flag | Time | Partner | Status/3 | Info. |
| 15B | 15B | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | | E | | | | | | | | F/E | U/E | |
| 15B | 15B | 4234 | Other Federal Receivables - Transferred | | E | | | | | | | | | U/E | |
| | | | | | | | | | | | | | | | |
| N/A | 15C | Total un | paid obligated balance transferred, net (+15A+15B) | | | | | | | | | | | | 21 |
| | | | | | | | | | | | | | | | |
| 16 | 16 | Recover | ies 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 uncollected customer payments from Federal sources | | | | | | | | | | | | <u> </u> |
| 17 | 17 | 4221 | Unfilled Customer Orders Without Advance | | E | | | | | | | | 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 | | E | | | | | | | | | 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 | | E | | | | | | | | | U/E | 4 |
| 17 | 17 | 4286 | Receivable From the Financing Fund | | В | | | | | | | | | U/E | 4 |
| 17 | 17 | 4287 | Other Federal Receivables | | E | | | | | | | | | U/E | 4 |
| 17 | 17 | 4287 | Other Federal Receivables | | В | | | | | | | | | U/E | 4 |
| | | | | | | | | | | | | | | | |
| 18 | 18 | Obligate | d balance, net, end of period: | | | | | | | | | | | | |
| 18A | 18A | Unpaid o | bligations (+) | | | | | | | | | | | | |
| 18A | 18A | 4801 | Undelivered Orders - Obligations, Unpaid | | E | | | | | | | | | U/E | |
| 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 | | E | | | | | | | | | U/E | |
| 18A | 18A | 4931 | Delivered Orders - Obligations Transferred, Unpaid | | E | | | | | | | | | U/E | |

| | | | | ſ | | | USSGL Ac | count Att | ributes/2 | | | | | | 1 |
|-------|--------|-----------|--|-------------|-----------|--------|----------|-----------|-----------|-----------|--------|--------|---------|----------|-------|
| 133 | SBR | USSGL | USSGL Account | Debit/ | Begin | Auth | Pub. Law | Apport. | Program | Apport. | Reimb. | Avail. | Trans. | TAFS | Addl. |
| FY 06 | FY 06 | Acct | Title | Credit | End/4 | Туре | No. | Categ. | Rpt. Code | Cat. B /9 | Flag | Time | Partner | Status/3 | Info. |
| 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 | Uncollec | ted customer payments from Federal sources (-) | | | | | | | | | | | | |
| 18B | 18B | 4199 | Transfer of Expired Expenditure Transfers - Receivable | | 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 | | 1 | | | | | | | 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, un | paid obligated balance, net, end of period (+18A-18B) Same as sum of amounts rep | orted on li | nes 12 ti | hrough | 17. | | | | | | | | 21 |
| | | | | | | | | | | | | | | | |
| NET O | UTLAYS | | | | | | 1 | | | | | | | | 1 |
| | | | | | | | | | | | | | | | |
| 19 | 19 | Net Outl | ays: | | | | 1 | | | | | | | | 1 |
| 19A | 19A | Gross o | utlays (+) | | | | | | | | | | | | |
| 19A | 19A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | | U/E | 4 |
| 19A | 19A | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | В | | | | | | | | | U/E | 4 |
| 19A | 19A | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | E | | | | | | | | | U/E | |
| 19A | 19A | 4902 | Delivered Orders - Obligations, Paid | | E | | 1 | | | | | | | U/E | |
| 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 | | | | | 1 | | | | U/E | |

| | | | | | | | USSGL Ac | count Att | ibutes/2 | | | | | | 1 |
|-------|-------|-----------|--|--------|-------|------|----------|-----------|-----------|-----------|--------|------|---------|----------|-------|
| 133 | SBR | | USSGL Account | Debit/ | | | Pub. Law | | Program | Apport. | Reimb. | | Trans. | TAFS | Addl. |
| FY 06 | FY 06 | Acct | | Credit | End/4 | Туре | No. | Categ. | Rpt. Code | Cat. B /9 | Flag | Time | Partner | Status/3 | Info. |
| 19B | 19B | Offsettin | g collections (-) | | | | | | | | | | | | |
| 19B | 19B | 4212 | Liquidation of Deficiency - Offsetting Collections | | Е | | | | | | | | | U/E | |
| 19B | 19B | 4222 | Unfilled Customer Orders With Advance | | Е | | | | | | | | | 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 | | E | | | | | | | | | U/E | |
| 19B | 19B | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | E | | | | | | | | | U/E | |
| 19B | 19B | 4271 | Actual Program Fund Subsidy Collected | | E | | | | | | | | | U/E | |
| 19B | 19B | 4273 | Interest Collected From Treasury | | E | | | | | | | | | U/E | |
| 19B | 19B | 4275 | Actual Collections From Liquidating Fund | | E | | | | | | | | | U/E | |
| 19B | 19B | 4276 | Actual Collections From Financing Fund | | E | | | | | | | | | U/E | |
| 19B | 19B | 4277 | Other Actual Collections - Federal | | E | | | | | | | | | 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 | |
| | | | | | | | | | | | | | | | |
| N/A | 19C | Less: Dis | tributed offsetting receipts | | | | | | | | | | | | 21 |
| N/A | 19C | 5100 | Revenue From Goods Sold | | | | | | | | | | | | 8 |
| N/A | 19C | 5109 | Contra Revenue for Goods Sold | | | | | | | | | | | | 8 |
| N/A | 19C | 5200 | Revenue From Services Provided | | | | | | | | | | | | 8 |
| N/A | 19C | 5209 | Contra Revenue for Services Provided | | | | | | | | | | | | 8 |
| N/A | 19C | 5310 | Interest Revenue - Other | | | | | | | | | | | | 8 |
| N/A | 19C | 5311 | Interest Revenue - Investments | | | | | | | | | | | | 8 |
| N/A | 19C | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | | | | | | | | | | | | 8 |

| | | | | CreditEnd/4TypeNo.Categ.Rpt. CodeCat. B /9FlagTimePartnerStatueccivableIIIIIIIIIIIntsIIIIIIIIIIIIueIIIIIIIIIIIIistrative FeesIIIIIIIIIIIImage: Image Ima | | 1 | | | | | | | | | |
|-------|-------|-----------|--|--|-------|------|-----|--------|-----------|-----------|------|------|---------|----------|-------|
| 133 | SBR | | USSGL Account | | | | | | | | | - | | TAFS | Addl. |
| FY 06 | FY 06 | Acct | Title | Credit | End/4 | Туре | No. | Categ. | Rpt. Code | Cat. B /9 | Flag | Time | Partner | Status/3 | Info. |
| N/A | 19C | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | | | | | | | | | | | | 8 |
| N/A | 19C | 5318 | Contra Revenue for Interest Revenue - Investments | | | | | | | | | | | | 8 |
| N/A | 19C | 5319 | Contra Revenue for Interest Revenue - Other | | | | | | | | | | | | 8 |
| N/A | 19C | 5320 | Penalties, Fines, and Administrative Fees Revenue | | | | | | | | | | | | 8 |
| N/A | 19C | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | | | | | | | | | | | | 8 |
| N/A | 19C | 5400 | Benefit Program Revenue | | | | | | | | | | | | 8 |
| N/A | 19C | 5409 | Contra Revenue for Benefit Program Revenue | | | | | | | | | | | | 8 |
| N/A | 19C | 5500 | Insurance and Guarantee Premium Revenue | | | | | | | | | | | | 8 |
| N/A | 19C | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | | | | | | | | | | | | 8 |
| N/A | 19C | 5600 | Donated Revenue - Financial Resources | | | | | | | | | | | | 8 |
| N/A | 19C | 5609 | Contra Revenue for Donations - Financial Resources | | | | | | | | | | | | 8 |
| N/A | 19C | 5750 | Expenditure Financing Sources - Transfers-In | | | | | | | | | | | | 8 |
| N/A | 19C | 5800 | Tax Revenue Collected | | | | | | | | | | | | 8 |
| N/A | 19C | 5801 | Tax Revenue Accrual Adjustment | | | | | | | | | | | | 8 |
| N/A | 19C | 5809 | Contra Revenue for Taxes | | | | | | | | | | | | 8 |
| N/A | 19C | 5890 | Tax Revenue Refunds | | | | | | | | | | | | 8 |
| N/A | 19C | 5900 | Other Revenue | | | | | 1 | | | | | | Í | 8 |
| N/A | 19C | 5909 | Contra Revenue for Other Revenue | | | | | | | | | | | (| 8 |
| | 40.5 | N | | _ | | | | ļ | | | | | | | 01 |
| N/A | 19D | Net outla | ıys (+19A-19B-19C) | | | | | | | | | | | 1 | 21 |

SUPPLEMENT FOOTNOTES AND ADDITIONAL INFORMATION:

1/ 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,* dated June 21, 2005. The crosswalk from the USSGL to the Statement of Budgetary Resources is in compliance with Circular 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 non-budgetary Credit Program Financing accounts.

2/ Use USSGL budgetary attributes that are used for FACTS II reporting. For an explanation of the USSGL budgetary attributes, refer to the attachment "Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.

3/ 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 balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.

5/ Anticipated amounts should be zero for 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/ The SBR is an agency-wide report. Offsetting receipts 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 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.

9/ The Apport. Cat. B attribute is available for early implementation for FY 2006 reporting. In FY 2007, reporting on this attribute will be required.

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

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

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

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

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

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

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

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

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

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

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

21/Lines 3E, 8C, 9C, 12C, 15C, 18C, 19C, and 19D are not part of the SF133 and are only on the SBR.

T/L S2 06-01 (2006 Reporting)

| | S 2108 | | USSGL Account | | | Account A | | |
|----------|--------------|-------------------|--|--------------|---------|-----------|---------|----------|
| Column | | | | Begin | Auth. | Borrow. | Trans. | Add |
| umber | (RT7 Ind.) | Number | Title | End | Туре | Source | Partner | Info |
| | For All Unex | pended Bala | ances: | | | | | |
| 1 | | | ppropriation Fund Symbol | | | | | |
| <u> </u> | | Treasury A | | | | | | |
| 2 | | Preclosing | Unexpended Balance - Treasury Supplied | | | | | |
| 3 | | N/A | | | | | | |
| 4 | | Unobligate | d and Obligated Balance Withdrawn/Canceled | | | | | |
| 4 | | 4350 | Canceled Authority | E | | | | <u> </u> |
| 4 | | 4391 | Adjustments to Indefinite No-Year Authority | E | | | | |
| 5 | | Postclosin | g Unexpended Balance | | | | | <u> </u> |
| 5 | | | Fund Balance With Treasury | E | | | | |
| 6 | | Other Auth | orizations | | | | | |
| • | For Treasury | | tion 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 Treasury | / Appropriat | I tion 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 | I tion Fund Symbols With Unamortized Discounts or Premiums: | | | | | |
| 6 | 931 | | 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 | 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | E | | | | 2 |
| | For Treasury | / Appropriat | I tion 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 |
| | For Treasury | l / Appropriat | I tion 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 | tion Fund Symbols With Investments in Non-Federal Securities: NATIONAL RAILROAD RETIREMENT INVESTME | NT TRUST FUN | ID ONLY | | | |
| 6 | 973 | 1618 | Market Adjustment - Investments | E | | | 1 | 2,3 |
| 6 | 973 | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | E | | | Х | 2,3 |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2006 Reporting

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2006 Reporting

| | S 2108 | | USSGL Account | | USSG | L Account | Attributes | |
|----------|-------------|-------------|--|-------|-------|-----------|------------|-------|
| Column | Auth. Ind. | | | Begin | Auth. | Borrow. | Trans. | Addl. |
| Number | (RT7 Ind.) | Number | Title | End | Туре | Source | Partner | Info. |
| | | | | | | | | |
| 1 | | Treasury A | ppropriation Fund Symbol | | | | | |
| | | | | | | | | |
| 2 | | Balance of | Borrowing Authority - Treasury Supplied | | | | | |
| 3 | | | and Rescissions | | | | | |
| 3 | 951 | | Substitution of Borrowing Authority | E | | т | | 2 |
| 3 | 951 | 4140 | Substitution of Borrowing Authority | E | | P | | |
| 3 | 962 951 | - | , | E | | Р т | | 2 |
| 3 | 951 | | Current-Year Borrowing Authority Realized Current-Year Borrowing Authority Realized | E | | P | | 2 |
| 3 | 962 951 | 4141 | Decreases to Indefinite Borrowing Authority | E | | P T | | 2 |
| 3 | 951 962 | 4143 | Decreases to Indefinite Borrowing Authority | E | | P | | 2 |
| 3 | 962 951 | 4143 | Permanent Reduction - New Budget Authority | E | В | Р т | | 2 |
| 3 | 951 962 | 4392 | Permanent Reduction - New Budget Authority Permanent Reduction - New Budget Authority | E | B | P | | 2 |
| 3 | 962 951 | 4392 | Permanent Reduction - Prior-Year Balances | E | B | Р Т | | 2 |
| | 951 962 | 4393 | | | B | P | | |
| 3 | 962 | 4393 | Permanent Reduction - Prior-Year Balances | E | в | Р | | 2 |
| 4 | | Borrowings | 5 | | | | | |
| 4 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | Т | | 2 |
| 4 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | Р | | 2 |
| | | | | | | | | |
| 5 | | N/A | | | | | | |
| | CALC (2 +/- | 3 - 4) Also | Fauale | | | | | |
| 6 | | Balance | | | | | | |
| 6 | 951 | 4140 | Substitution of Borrowing Authority | E | | Т | | 2 |
| 6 | 962 | | Substitution of Borrowing Authority | E | | P | | 2 |
| 6 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | T. | | 2 |
| 6 | 962 | | Current-Year Borrowing Authority Realized | E | | P | | 2 |
| 6 | 951 | 4143 | Decreases to Indefinite Borrowing Authority | E | | T. | | 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 | B | | T | | 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 | Р | | 2 |
| 6 | 951 | 4393 | Permanent Reduction - Prior-Year Balances | E | В | Т | | 2 |
| 6 | 962 | 4393 | Permanent Reduction - Prior-Year Balances | E | В | Р | | 2 |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2006 Reporting

| | S 2108 | | USSGL Account | | USSG | L Account | Attributes | |
|---------------|-------------|--------------------|---|-------|-------|-----------|------------|----------|
| Column | Auth. Ind. | | | Begin | Auth. | Borrow. | Trans. | Addl. |
| Number | (RT7 Ind.) | Number | Title | End | Туре | Source | Partner | Info. |
| | | | | | | | | |
| 1 | | Treasury A | ppropriation Fund Symbol | _ | | | | |
| 2 | | Balanco of | Borrowing Authority - Treasury Supplied | | | | | |
| 2 | | Dalarice Of | | | | | | |
| 3 | | Increases | | | | | | |
| 3 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | Т | | 2 |
| 3 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | Р | | 2 |
| | | | | | | | | |
| 4 | | Borrowings | | | | | | |
| 4 | 951 | 4145 | Borrowing Authority Converted to Cash | E | | Т | | 2 |
| 4 | 962 | 4145 | Borrowing Authority Converted to Cash | E | | Р | | 2 |
| _ | | A | 4- | | | | | <u> </u> |
| 5 5 | 951 | Adjustment 4140 | | E | | т | | 2 |
| 5 5 | 951 | 4140 | Substitution of Borrowing Authority Substitution of Borrowing Authority | E | | P | | 2 |
| 5 | 962 | 4140 | Decreases to Indefinite Borrowing Authority | E | | Т | | 2 |
| 5 | 962 | 4143 | Decreases to Indefinite Borrowing Automy Decreases to Indefinite Borrowing Automy | E | | P | | 2 |
| 5 | 951 | 4144 | Borrowing Authority Withdrawn | E | | T | | 2 |
| 5 | 962 | 4144 | Borrowing Authority Withdrawn | E | | P | | 2 |
| | | | | | | | | |
| | CALC (2 + 3 | -4-5) Als | o Equals: | | | | | |
| 6 | | Balance | | | | | | |
| 6 | 951 | 4140 | Substitution of Borrowing Authority | E | | Т | | 2 |
| 6 | 962 | 4140 | Substitution of Borrowing Authority | E | | Р | | 2 |
| 6 | 951 | 4141 | Current-Year Borrowing Authority Realized | E | | Т | | 2 |
| 6 | 962 | 4141 | Current-Year Borrowing Authority Realized | E | | Р | | 2 |
| 6 | 951 | 4143 | Decreases to Indefinite Borrowing Authority | E | | T | | 2 |
| 6 | 962 | 4143 | Decreases to Indefinite Borrowing Authority | E | | P | | 2 |
| 6 | 951 | 4144 | Borrowing Authority Withdrawn | E | | P | | 2 |
| 6 6 | 962 951 | 4144 4145 | Borrowing Authority Withdrawn Borrowing Authority Converted to Cash | E | | Р т | | 2 |
| 6 | 951 | 4145 | Borrowing Authority Converted to Cash Borrowing Authority Converted to Cash | E | | I P | | 2 |
| 6 | 962 951 | 4145 | Borrowing Authority Converted to Cash Borrowing Authority Carried Forward | B | | г Т | | 2 |
| | | 4140 | Donowing Autional Jointan Jiwala | | | | | |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2006 Reporting

| | S 2108 | | USSGL Account | | USSG | L Account | Attributes | |
|--------|-------------|--------------|--|-------|-------|-----------|------------|----------|
| Column | Auth. Ind. | | | Begin | Auth. | Borrow. | Trans. | Addl. |
| Number | (RT7 Ind.) | Number | Title | End | Туре | Source | Partner | Info. |
| 1 | | Treasury A | propriation Fund Symbol | | | | | |
| | | - | | | | | | |
| 2 | | Balance of | Contract Authority - Treasury Supplied | | | | | |
| 3 | | New Contra | act Authority | | | | | |
| 3 | 941 | | Current-Year Contract Authority Realized | E | | | | 2 |
| 4 | | Appropriati | ions To Liquidate | | | | | <u> </u> |
| 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. F | Restorations, or Adjustments | | | | | |
| 5 | 941 | 4133 | Decreases to Indefinite Contract Authority | E | | | | 2 |
| 5 | 941 | 4134 | 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) A | lesse Equals: | | | | | |
| 6 | | Balance of | Unfunded Contract 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 | С | | | 2 |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2006 Reporting

| FMS 2108 | | USSGL Account | | | USSGL Account Attributes | | | | | |
|------------------|--------------------------|--------------------|--|--------------|--------------------------|-------------------|-------------------|----------------|--|--|
| Column Number | Auth. Ind. (RT7 Ind.) | Number | Title | Begin End | Auth. Type | Borrow. Source | Trans. Partner | Addl. Info. | | |
| 1 | | Treasury A | ppropriation Fund Symbol | | | | | | | |
| 2 | | Balance of | Contract Authority - Treasury Supplied | | | | | | | |
| 3 | | New Contra | act Authority | | | | | | | |
| 3 | 941 | | Current-Year Contract Authority Realized | E | | | | 2 | | |
| 4 | | | l ions To Liquidate | | | | | | | |
| 4 | 941 | | Contract Authority Liquidated | E | Р | | | 2 | | |
| 4 | 941 | | 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, F | Restorations, or Adjustments | | | | | | | |
| 5 | 941 | 4132 | Substitution of Contract Authority | Е | 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 | E | S | | | 2 | | |
| | CALC (2 + 3 | 3 - 4 - 5) Als | l so Equals: | | | | | | | |
| 6 | | | Unfunded Contract Authority | | | | | | | |
| 6 | 941 | | Current-Year Contract Authority Realized | E | | | | 2 | | |
| 6 | 941 | | Substitution of Contract Authority | E | S | | | 2 | | |
| 6 | 941 | | Decreases to Indefinite Contract Authority | E | | | | 2 | | |
| 6 | 941 | | Contract Authority Withdrawn | E | | | | 2 | | |
| 6 | 941 | | 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 | | |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2006 Reporting

| | S 2108 | | USSGL Account | | | L Account / | | |
|-------|---------------|-------------|---|-------|-------|-------------|---------|----------|
| olumn | Auth. Ind. | | | Begin | Auth. | Borrow. | Trans. | Add |
| umber | (RT7 Ind.) | Number | Title | End | Туре | Source | Partner | Info |
| | | | | | | | | L |
| | For all Treas | ury Appropr | iation Fund Symbols: | | | | | |
| 7 | | Reimburser | nents Earned and Refunds | | | | | |
| 7 | | | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred | Е | | | | i |
| 7 | | | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred | E | | | | i |
| 7 | | 4083 | Transfers - Current-Year Authority - Receivable - Transferred | E | | | | |
| 7 | | | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Receivable - Temporary Reduction | E | | | | İ |
| 7 | | | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Receivable | E | | | | İ |
| 7 | | 4137 | Transfers of Contract Authority | E | | | | |
| 7 | | | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | | | | İ |
| 7 | | 4168 | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E | | | | İ |
| 7 | | 4171 | Non-Allocation Transfers of Invested Balances - Receivable | E | | | | İ |
| 7 | | 4199 | Transfer of Expired Expenditure Transfers - Receivable | E | | | | |
| 7 | | | Appropriation Trust Fund Expenditure Transfers - Receivable | E | | | | |
| 7 | | | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred | E | | | | |
| 7 | | 4233 | Reimbursements and Other Income Earned - Receivable - Transferred | E | | | | |
| 7 | | 4234 | Other Federal Receivables - Transferred | E | | | | |
| 7 | | 4251 | Reimbursements and Other Income Earned - Receivable | E | | | E/F | |
| 7 | | - | Actual Program Fund Subsidy Receivable | E | | | | |
| 7 | | 4283 | Interest Receivable From Treasury | E | | | | |
| 7 | | | Receivable From the Liquidating Fund | Е | | | | |
| 7 | | 4286 | Receivable From the Financing Fund | E | | | | |
| 7 | | 4287 | Other Federal Receivables | Е | | | | |
| | | | | | | | | |
| 8 | | | stomer Orders | | | | | |
| 8 | | 4221 | Unfilled Customer Orders Without Advance | E | | | E/F | |
| 8 | | 4230 | Unfilled Customer Orders Without Advance - Transferred | E | | | E/F | |
| _ | | | | | | | | <u> </u> |
| 9 | | | d Orders and Contracts | | | | | |
| 9 | | | Undelivered Orders - Obligations, Unpaid | E | | | | İ |
| 9 | | | Undelivered Orders - Obligations Transferred, Unpaid | E | | | | í |
| 9 | | | 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 P | ayable and Other Liabilities | | | | | |
| 10 | | | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS Reclassified - Payable - Temporary Reduction | E | | | | |
| 10 | | | Amounts Appropriated From Specific Treasury-Managed Trust Fund TAFS - Payable | E | | | | |
| 10 | | | Non-Allocation Transfers of Invested Balances - Payable | Е | | | | |
| 10 | | | Adjustments for Changes In Prior-Year Allocations of Budgetary Resources | Е | | | | |
| 10 | | | Delivered Orders - Obligations, Unpaid | E | | | | |
| 10 | | | Delivered Orders - Obligations Transferred, Unpaid | E | | | | |
| 10 | | | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | | <u> </u> |
| 10 | | | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | E | | | | <u> </u> |
| | | | | - | | | | |
| | | | 10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract | | | | | — |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2006 Reporting

| FMS | S 2108 | | USSGL Account | | USSG | L Account / | Attributes | |
|--------|---|-------------|--|-------|-------|-------------|------------|-------|
| Column | Auth. Ind. | | | Begin | Auth. | Borrow. | Trans. | Addl. |
| Number | (RT7 Ind.) | Number | Title | End | Туре | Source | Partner | Info. |
| | | | | | | | | l |
| 11 | | Unobligated | d Balance | | | | | L |
| 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 | | | | 1 |
| 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 | | | | |
| 11 | | 4397 | Receipts and Appropriations Temporarily Precluded From Obligation | E | | | | |
| 11 | | | 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 | | | | |
| 11 | | 4450 | Unapportioned Authority | E | | | | 1 |
| 11 | | 4510 | Apportionments | E | | | | |
| 11 | | 4610 | Allotments - Realized Resources | E | | | | 1 |
| 11 | | 4620 | Unobligated Funds Exempt From Apportionment | E | | | | |
| 11 | | 4630 | Funds Not Available for Commitment/Obligation | E | | | | |
| 11 | | 4650 | Allotments - Expired Authority | E | | | | |
| 11 | 11 4700 Commitments - Programs Subject to Apportionment | | Commitments - Programs Subject to Apportionment | E | | | | |
| 11 | | 4720 | Commitments - Programs Exempt From Apportionment | E | | | | 1 |

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2006 Reporting

ADDITIONAL INFORMATION:

- 1/ For an explanation of USSGL attributes, refer to the attachment "Fiscal 2006 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 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 National Railroad Retirement Investment Trust Fund ONLY.
- 4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.
- 5/ For use with OMB approval 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).

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

| Line | Pre/ | | | nce Sheet for Fiscal 2006 Reporting USSGL Account Title | | | USSGL Accoun | t Attributes |
|-------|--------|-------|----------|--|------------|---------------|--------------|---------------------------------|
| | Post | | | | Federal/ | Form and Cont | | |
| | | 1 | | | NonFederal | Entity (E) | Covered (C) | |
| | | | | | 1/ | NonEnt. (O) | NotCov. (U) | Additional Information Required |
| Asse | ets | | | | | | | |
| | | | | | | | | |
| Intra | goverr | nment | al Asset | S | | | | |
| | | | | | | | | |
| 1 Fu | | | With Tre | | | | | |
| 1 | | E | 1010 | Fund Balance With Treasury | | E/O | | |
| 1 | Post | Е | 1090 | Fund Balance With Treasury Under a Continuing Resolution | | E/O | | |
| | | | | | | | | |
| 2 In | vestme | | 1 | | | | | |
| 2 | Post | | 1340 | Interest Receivable | F | E | | |
| 2 | | E | 1349 | Allowance for Loss on Interest Receivable | F | E | | Related to investments |
| 2 | Post | E | 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1611 | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1612 | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities | F* | E | | |
| _ | | | | Issued by the Bureau of the Public Debt | | | | |
| 2 | Post | E | 1618 | Market Adjustment - Investments | F | | | |
| 2 | Post | E | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | F | E | | |
| 2 | Post | E | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | F | E | | |
| 2 | Post | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | F | E | | |
| 2 | Post | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | F | E | | |
| 2 | Post | E | 1630 | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1631 | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | F* | E | | |
| 2 | Post | E | 1638 | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | F* | E | | |
| 2 | Post | E | 1639 | Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds | F* | E | | |
| 2 | Post | E | 1690 | Other Investments | F | E | | |

| Line | Pre/ | Trial | USSGL | USSGL Account Title | | | USSGL Account | it Attributes |
|------------------|----------------|--------|--------------------|--|------------------|----------------------------------|---------------|---|
| lo. | Post | Bal. | Acct. | | Federal/ | Form and Cont | tent Notes | |
| | | | | | NonFederal 1/ | Entity (E) <u>NonEnt. (O)</u> | Covered (C) | Additional Information Required |
| A | count | s Rece | eivable | | | | | |
| 3 | Post | Е | 1310 | Accounts Receivable | F | E/O | | |
| | Post | Е | 1319 | Allowance for Loss on Accounts Receivable | F | E/O | | |
| 3 | Post | E | 1320 | Employment Benefit Contributions Receivable | F | E | | |
| } | Post | E | 1330 | Receivable for Transfers of Currently Invested Balances | F* | E | | |
| | Post | Е | 1335 | Expenditure Transfers Receivable | F* | E/O | | |
| 3 | Post | Е | 1340 | Interest Receivable | F | E/O | | |
| 3 | Post | E | 1349 | Allowance for Loss on Interest Receivable | F | E/O | | Related to accounts receivable |
| 3 | Post | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | F | E/O | | Related to accounts receivable |
| 3 | Post | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | F | E/O | | Related to accounts receivable |
| | D. | | la La | • | | | | |
| <u>а со</u> 1 | ans Re Post | | bie 1340 | Interest Receivable | F | E | | Related to loans receivable |
| ŀ | Post | E | 1349 | Allowance for Loss on Interest Receivable | F | Е | | Related to loans receivable |
| 1 | Post | E | 1350 | Loans Receivable | F | E | | |
| 1 | Post | E | 1359 | Allowance for Loss on Loans Receivable | F | E | | |
| 1 | Post | Е | 1360 | Penalties, Fines, and Administrative Fees Receivable | F | E | | Related to loans receivable |
| 1 | Post | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | F | E | | Related to loans receivable |
| | | • | • | • | | | | |
| 5 O1 | - | | 4 4 4 0 | | | F/0 | | |
| | Post | | 1410 | Advances to Others | F | E/O | | |
| - | Post | | 1450 | Prepayments | F* | E/O | | Development in the form Transmission |
| | Post | E | 1921 | Receivable From Appropriations | F^ | E | | Do not use without permission from Treasury or OMB. |
| 5 | Post | E | 1990 | Other Assets | F | E/O | | |

| _ine | o. Post Bal. | Trial | USSGL | USSGL Account Title | | | USSGL Account | nt Attributes |
|------------------|--------------|-----------|---------|--|------------------|----------------------------------|-----------------------------------|---------------------------------|
| lo. | Post | Bal. | Acct. | | Federal/ | Form and Cont | | |
| | | | | | NonFederal 1/ | Entity (E) <u>NonEnt. (O)</u> | Covered (C) <u>NotCov. (U)</u> | Additional Information Required |
| - To | tol Inte | | romonto | al Assets CALC (15) | | | | |
| | ets Wit | | | ASSELS CALC (15) | | | | |
| -330 | | ii tiic i | ublic | | | | | |
| 7 Ca | ash, Fo | oreign | Currenc | y, and Other Monetary Assets | | | | |
| 7 | Post | | 1110 | Undeposited Collections | N* | E/O | | |
| 7 | Post | | 1120 | Imprest Funds | N* | E/O | | |
| 7 | Post | Е | 1130 | Funds Held by the Public | N* | E | | |
| 7 | Post | Е | 1190 | Other Cash | N* | E/O | | |
| 7 | Post | E | 1195 | Other Monetary Assets | N* | E/O | | |
| 7 | Post | Е | 1200 | Foreign Currency | N* | E/O | | |
| 7 | Post | Е | 1531 | Seized Monetary Instruments | N* | 0 | | |
| 7 | Post | Е | 1532 | Seized Cash Deposited | N* | 0 | | |
| 0.1. | | | | | | | | |
| <u>8 In</u> 8 | Post | | 1340 | Interest Receivable | N | E | | Related to investments |
| 8 | Post | E | 1349 | Allowance for Loss on Interest Receivable | N | E | | Related to investments |
| 8 | Post | Е | 1618 | Market Adjustment - Investments | N | E | | |
| 8 | Post | E | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | Ν | E | | |
| 8 | Post | E | 1621 | Discount on Securities Other Than the Bureau of the Public Debt Securities | Ν | E | | |
| 8 | Post | E | 1622 | Premium on Securities Other Than the Bureau of the Public Debt Securities | Ν | E | | |
| 8 | Post | E | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | Ν | E | | |
| 8 | Post | Е | 1690 | Other Investments | Ν | E | | |
| ٨٩٥ | ets Wit | h the | Public | | | | | |
| | JIS WIL | in ulle l | | | | | | |
| 9 A | | | eivable | | | | | |
| 9 | Post | | 1310 | Accounts Receivable | N | E/O | | |
| 9 | Post | E | 1319 | Allowance for Loss on Accounts Receivable | N | E/O | | |
| 9 | Post | Е | 1320 | Employment Benefit Contributions Receivable | N | E | | |
| 9 | Post | E | 1340 | Interest Receivable | N | E/O | | Related to accounts receivable |
| 9 | Post | Е | 1349 | Allowance for Loss on Interest Receivable | N | E/O | | Related to accounts receivable |
| 9 | Post | E | 1360 | Penalties, Fines, and Administrative Fees Receivable | Ν | E/O | | Related to accounts receivable |
| 9 | Post | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | Ν | E/O | | Related to accounts receivable |

| | | | | Ince Sheet for Fiscal 2006 Reporting | | | USSGL Accoun | t Attributoo |
|------|--------------|--------|----------|---|------------|---------------|--------------|---------------------------------|
| | Pre/ Post | | | | Federal/ | Form and Cont | | |
| NO. | FUSI | Dai. | ALLI. | | NonFederal | Entity (E) | Covered (C) | |
| | | | | | 1/ | NonEnt. (O) | NotCov. (U) | Additional Information Required |
| 10 T | axes R | eceiv | ahle | | | | | |
| | Post | | 1325 | Taxes Receivable | N* | 0 | | |
| 10 | Post | Е | 1329 | Allowance for Loss on Taxes Receivable | N* | 0 | | |
| | | I | | | | - | | |
| 11 L | oans R | Receiv | able and | Related Foreclosed Property | | | | |
| | | E | 1340 | Interest Receivable | N | E | | Related to loans |
| 11 | Post | E | 1349 | Allowance for Loss on Interest Receivable | N | E | | Related to loans |
| | | E | 1350 | Loans Receivable | N | E | | |
| | | | 1359 | Allowance for Loss on Loans Receivable | N | E | | |
| | | E E | 1360 | Penalties, Fines, and Administrative Fees Receivable | N | E | | Related to loans |
| 11 | | E | 1369 | Allowance for Loss on Penalties, Fines, and Administrative Fees | N | E | | Related to loans |
| | POSI | | 1309 | Receivable | IN | E | | Related to loans |
| 11 | Post | E | 1399 | Allowance for Subsidy | N* | E | | |
| | | Е | 1551 | Foreclosed Property | N* | E | | |
| 11 | Post | Е | 1559 | Foreclosed Property - Allowance | N* | E | | |
| | | | | | | | | |
| | | | | Property | | _ | | |
| | Post | | 1511 | Operating Materials and Supplies Held for Use | | E | | |
| 12 | Post | E | 1512 | Operating Materials and Supplies Held in Reserve for Future Use | | E | | |
| 12 | Post | E | 1513 | Operating Materials and Supplies - Excess, Obsolete, and | | E | | |
| | | | | Unserviceable | | | | |
| 12 | Post | Е | 1514 | Operating Materials and Supplies Held For Repair | | E | | |
| 12 | Post | E | 1519 | Operating Materials and Supplies - Allowance | | E | | |
| 12 | Post | Е | 1521 | Inventory Purchased for Resale | | E | | |
| 12 | Post | E | 1522 | Inventory Held in Reserve for Future Sale | | E | | |
| 12 | Post | E | 1523 | Inventory Held for Repair | | E | | |
| 12 | | E | 1524 | Inventory - Excess, Obsolete, and Unserviceable | | E | | |
| 12 | Post | E | 1525 | Inventory - Raw Materials | | E | | |
| 12 | Post | E | 1526 | Inventory - Work-in-Process | | E | | |
| 12 | Post | E | 1527 | Inventory - Finished Goods | | E | | |
| 12 | Post | E | 1529 | Inventory - Allowance | | E | | |
| 12 | Post | E | 1541 | Forfeited Property Held for Sale | | E | | |
| 12 | Post | E | 1542 | Forfeited Property Held for Donation or Use | ľ | E | | |
| 12 | Post | Е | 1549 | Forfeited Property - Allowance | 1 | E | | |

| | | | | USSGL Account Title | | | USSGL Account | Attributes |
|------|---------|---------|--------|--|------------|---------------|---------------|---------------------------------|
| No. | Post | Bal. | Acct. | | Federal/ | Form and Cont | ent Notes | |
| | | | | | NonFederal | Entity (E) | Covered (C) | |
| | | | | | 1/ | NonEnt. (O) | NotCov. (U) | Additional Information Required |
| 12 | Post | E | 1561 | Commodities Held Under Price Support and Stabilization Support | | E | | |
| - | | | | Programs | | _ | | |
| 12 | Post | Е | 1569 | Commodities - Allowance | | E | | |
| | Post | E | 1571 | Stockpile Materials Held in Reserve | | E | | |
| | Post | E | 1572 | Stockpile Materials Held for Sale | | E | | |
| 12 | Post | E | 1591 | Other Related Property | | E | | |
| 12 | Post | E | 1599 | Other Related Property - Allowance | | E | | |
| | | | | | | | | |
| Asse | ets Wit | h the F | Public | | | | | |
| | | | | | | | | |
| | | | | nt, and Equipment | | | | |
| | Post | | 1711 | Land and Land Rights | N* | E | | |
| | Post | E | 1712 | Improvements to Land | N* | E | | |
| 13 | Post | E | 1719 | Accumulated Depreciation on Improvements to Land | N* | E | | |
| 13 | Post | E | 1720 | Construction-in-Progress | N* | E | | |
| 13 | Post | E | 1730 | Buildings, Improvements, and Renovations | N* | E | | |
| 13 | Post | Е | 1739 | Accumulated Depreciation on Buildings, Improvements, and | N* | E | | |
| | | | | Renovations | | | | |
| 13 | Post | E | 1740 | Other Structures and Facilities | N* | E | | |
| 13 | Post | E | 1749 | Accumulated Depreciation on Other Structures and Facilities | N* | E | | |
| 13 | Post | Е | 1750 | Equipment | N* | E | | |
| 13 | Post | E | 1759 | Accumulated Depreciation on Equipment | N* | E | | |
| 13 | Post | Е | 1810 | Assets Under Capital Lease | N* | E | | |
| 13 | Post | Е | 1819 | Accumulated Depreciation on Assets Under Capital Lease | N* | E | | |
| 13 | Post | Е | 1820 | Leasehold Improvements | N* | E | | |
| 13 | Post | Е | 1829 | Accumulated Amortization on Leasehold Improvements | N* | E | | |
| 13 | Post | Е | 1830 | Internal-Use Software | N* | E | | |
| 13 | Post | E | 1832 | Internal-Use Software in Development | N* | | | |
| 13 | Post | Е | 1839 | Accumulated Amortization on Internal-Use Software | N* | E | | |
| 13 | Post | E | 1840 | Other Natural Resources | N* | E | | |
| | Post | E | 1849 | Allowance for Depletion | N* | E | | |
| 13 | Post | E | 1890 | Other General Property, Plant, and Equipment | N* | E | | |
| 13 | Post | E | 1899 | Accumulated Depreciation on Other General Property, Plant, and | N* | E | | |
| | | | | Equipment | | | | |

| | | | | USSGL Account Title | | | USSGL Account Attributes | | | | |
|---------|--------|-------|------------|---|------------|---------------|--------------------------|---------------------------------|--|--|--|
| | Post | | | | Federal/ | Form and Cont | Form and Content Notes | | | | |
| | | | | | NonFederal | Entity (E) | Covered (C) | | | | |
| | | | | | 1/ | NonEnt. (O) | NotCov. (U) | Additional Information Required | | | |
| 4 (| Other | | | | | | | | | | |
| 14 | Post | Е | 1410 | Advances to Others | N | E/O | | | | | |
| 14 | | | 1450 | Prepayments | N | E/O | | | | | |
| 14 | Post | | 1990 | Other Assets | N | E/O | | | | | |
| | | | | | | | | | | | |
| 15 1 | otal A | ssets | CALC (6 | 514) | | | | | | | |
| | | | | | | | | | | | |
| ntra | gover | nment | al Liabili | ties | | | | | | | |
| | | | | | | | | | | | |
| | Accour | | | | | | | | | | |
| 16 | Post | E | 2110 | Accounts Payable | F | | C | | | | |
| 16 | | Е | 2120 | Disbursements in Transit | F | | С | | | | |
| 16 | Post | Е | 2140 | Accrued Interest Payable | F | | С | Related to accounts payable | | | |
| 16 | Post | E | 2150 | Payable for Transfers of Currently Invested Balances | F* | | С | | | | |
| 16 | Post | Е | 2155 | Expenditure Transfers Payable | F* | | С | | | | |
| 16 | Post | Е | 2170 | Subsidy Payable to the Financing Account | F* | | C/U | | | | |
| 16 | Post | Е | 2179 | Contra Liability for Subsidy Payable to the Financing Account | F* | | С | | | | |
| 16 | Post | E | 2960 | Accounts Payable From Canceled Appropriations | F | | U | | | | |
| | | | | | | | | | | | |
| 17 Г | Debt | | | | | | | | | | |
| 17 | Post | E | 2140 | Accrued Interest Payable | F | | C/U | Related to debt | | | |
| 17 | Post | | 2510 | Principal Payable to the Bureau of the Public Debt | F* | | C/U | | | | |
| 17 | Post | E | 2520 | Principal Payable to the Federal Financing Bank | F* | | C/U | | | | |
| 17 | Post | E | 2530 | Securities Issued by Federal Agencies Under General and Special | F | | 0/0 C | | | | |
| ., | 1 031 | | 2000 | Financing Authority | | | U | | | | |
| 17 | Post | Е | 2531 | Discount on Securities Issued by Federal Agencies Under General | F | | С | | | | |
| | | - | | and Special Financing Authority | | | Ū | | | | |
| 17 | Post | F | 2532 | Premium on Securities Issued by Federal Agencies Under General | F | | С | | | | |
| ., | 1 001 | | 2002 | and Special Financing Authority | | | Ũ | | | | |
| 17 | Post | F | 2533 | Amortization of Discount and Premium on Securities Issued by | F | | С | | | | |
| ., | 1 031 | | 2000 | Federal Agencies Under General and Special Financing Authority | | | U | | | | |
| | | | | | | | | | | | |
| 17 | Post | E | 2540 | Participation Certificates | F | | C/U | | | | |
| 17 | | E | 2590 | Other Debt | F | | C/U | | | | |
| <u></u> | | 1- | | | | | 0.0 | | | | |
| 18 0 | Other | | | | | | | | | | |
| 18 | | Е | 2130 | Contract Holdbacks | F | | С | | | | |
| 18 | Post | E | 2190 | Other Accrued Liabilities | F | | C/U | | | | |
| 18 | Post | E | 2213 | Employer Contributions and Payroll Taxes Payable | F | | C | | | | |
| 18 | Post | E | 2215 | Other Post-Employment Benefits Due and Payable | F | | C | | | | |
| | | | | | | | - | | | | |
| 18 | Post | E | 2225 | Unfunded FECA Liability | F* | | C/U | | | | |
| 18 | Post | E | 2290 | Other Unfunded Employment Related Liability | F | | C/U | | | | |
| 18 | Post | E | 2310 | Advances From Others | F | | С | | | | |

| | | | | Ice Sheet for Fiscal 2006 Reporting | | | USSGL Accoun | t Attributes |
|------------|-----------|---------|-----------|---|------------|---------------|--------------|---------------------------------|
| | Post | | | | Federal/ | Form and Cont | | |
| | | | | | NonFederal | Entity (E) | Covered (C) | |
| | | | | | 1/ | NonEnt. (O) | NotCov. (U) | Additional Information Required |
| 18 | Post | Е | 2320 | Deferred Credits | F | | C/U | |
| 18 | | E | 2400 | Liability for Deposit Funds, Clearing Accounts, and Undeposited | F | | C | |
| | | _ | | Collections | | | C C | |
| 18 | Post | Е | 2940 | Capital Lease Liability | F | | C/U | |
| 18 | Post | Е | 2950 | Liability for Subsidy Related to Undisbursed Loans | F* | | С | |
| 18 | Post | E | 2970 | Resources Payable to Treasury | F* | | С | |
| 18 | Post | Е | 2980 | Custodial Liability | F | | U | |
| 18 | Post | E | 2990 | Other Liabilities | F | | C/U | |
| 19 T | | | | tal Liabilities CALC (1618) | | | | |
| | | | | | | | | |
| Liab | ilities \ | With th | ne Public | | | | | |
| | | | | | | | | |
| | Accoun | | | | | | | |
| 20 | Post | | 2110 | Accounts Payable | N | - | С | |
| 20 | Post | | 2120 | Disbursements in Transit | N | - | С | |
| 20 | Post | E | 2140 | Accrued Interest Payable | N | | С | Related to accounts payable |
| 20 | Post | Е | 2960 | Accounts Payable From Canceled Appropriations | N | | U | |
| | | | | 14 | | | | |
| 21 L 21 | | | tee Liabi | | N* | | 0 | |
| 21 | Post | E | 2180 | Loan Guarantee Liability | IN." | | С | |
| 22 F | Joht Ha | ald by | the Publ | ic | | | | |
| 22 | Post | | 2140 | Accrued Interest Payable | N | | C/U | Related to debt |
| 22 | Post | E | 2530 | Securities Issued by Federal Agencies Under General and Special | N | | C/U | |
| | | - | 2000 | Financing Authority | | | 0,0 | |
| 22 | Post | Е | 2531 | Discount on Securities Issued by Federal Agencies Under General | N | | C/U | |
| | | | | and Special Financing Authority | | | | |
| 22 | Post | E | 2532 | Premium on Securities Issued by Federal Agencies Under General | N | | C/U | |
| | | | | and Special Financing Authority | | | | |
| 22 | Post | Е | 2533 | Amortization of Discount and Premium on Securities Issued by | N | | C/U | |
| | | | | Federal Agencies Under General and Special Financing Authority | | | | |
| | | | | | | | | |
| 22 | Post | | 2540 | Participation Certificates | N | | C/U | |
| 22 | Post | Е | 2590 | Other Debt | N | | C/U | |
| | | | | | | | | |
| | | | oyee and | l Veterans' Benefits | N 14 | | 0.11 | |
| 23 | Post | | 2610 | Actuarial Pension Liability | N* | | C/U | |
| 23 | Post | | 2620 | Actuarial Health Insurance Liability | N* | | C/U | |
| 23 | Post | | 2630 | Actuarial Life Insurance Liability | N* | | C/U | |
| 23 | Post | E | 2650 | Actuarial FECA Liability | N* | | C/U | |
| 23 | Post | E | 2690 | Other Actuarial Liabilities | N* | | C/U | |

| Line | Pre/ | Trial | USSGL | Ice Sheet for Fiscal 2006 Reporting | | | USSGL Accoun | t Attributes |
|------------|----------|----------|-----------|--|------------------|---|-----------------------------------|--|
| No. | Post | Bal. | Acct. | | Federal/ | Form and Cont | ent Notes | |
| | | | | | NonFederal 1/ | Entity (E) <u>NonEnt. (O)</u> | Covered (C) <u>NotCov. (U)</u> | Additional Information Required |
| | | | | | | | | |
| | | | | ip and Disposal Costs | | | | |
| 24 | Post | E | 2995 | Estimated Cleanup Cost Liability | N | | C/U | |
| 25 F | Renefite | | and Paya | able | | | | |
| 25 | Post | F | 2160 | Entitlement Benefits Due and Payable | N* | | C/U | |
| | | | | the Public | | | 0.0 | |
| 26 | Post | | | Contract Holdbacks | N | | С | |
| 26 | Post | | 2190 | Other Accrued Liabilities | N | | C/U | |
| 26 | Post | | 2210 | Accrued Funded Payroll and Leave | N* | | C | |
| 26 | | Е | 2211 | Withholdings Payable | N* | | C | |
| 26 | | Е | 2213 | Employer Contributions and Payroll Taxes Payable | N | | C | |
| 26 | Post | Е | 2215 | Other Post-Employment Benefits Due and Payable | N | | С | |
| 26 | Post | Е | 2216 | Pension Benefits Due and Payable to Beneficiaries | N* | | С | |
| 26 | Post | Е | 2217 | Benefit Premiums Payable to Carriers | N* | | С | |
| 26 | Post | Е | 2218 | Life Insurance Benefits Due and Payable to Beneficiaries | N* | | С | |
| 26 | Post | Е | 2220 | Unfunded Leave | N* | | C/U | |
| 26 | Post | Е | 2290 | Other Unfunded Employment Related Liability | N | | C/U | |
| 26 | Post | Е | 2310 | Advances From Others | N | | С | |
| 26 | Post | E | 2320 | Deferred Credits | N | | C/U | |
| 26 | Post | E | 2400 | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections | N | | С | |
| 26 | Post | Е | 2910 | Prior Liens Outstanding on Acquired Collateral | N* | | U | |
| 26 | Post | Е | 2920 | Contingent Liabilities | N* | | C/U | |
| 26 | Post | Е | 2940 | Capital Lease Liability | N | | C/U | |
| 26 | Post | Е | 2980 | Custodial Liability | N | | U | |
| 26 | Post | Е | 2990 | Other Liabilities | N | | C/U | |
| 27 T | otal Lia | abilitie | es | CALC (1926) | | | | |
| | | | | | | | | |
| 28 C | Commit | ments | and Co | ntingencies (Note 16) | | | | |
| Net I | Positio | n | | | | | | |
| 20 1 | Inovne | ndad | A nn ror | intional Earmarked Euroda (Note 20) | | | | |
| 29 L 20 | Post | | | iations - Earmarked Funds (Note 20) | | | | Earmarked Treasury Account Symbols (TAS) only. |
| 29 | POSI | | 3100 | | | | | |
| | | | | iations - Other Funds | | | | |
| 30 | Post | E | 3100 | Unexpended Appropriations - Cumulative | | | | Other than earmarked TAS. |
| 31 C | Cumula | tive R | esults of | f Operations - Earmarked Funds (Note 20) | 1 | | - | |
| | Post | | | Cumulative Results of Operations | | | | Earmarked TAS only. |
| 32 0 | umula | tive R | esults of | f Operations - Other Funds | | | | |
| | | E | | Cumulative Results of Operations | + | ł – – – – – – – – – – – – – – – – – – – | - | Other than earmarked TAS. |

| Beedez erecentaik Balance eneet for Flodal 2000 Reporting | | | | |
|---|------------|--------------------------|-------------|---------------------------------|
| Line Pre/ Trial USSGL USSGL Account Title | | USSGL Account Attributes | | |
| No. Post Bal. Acct. | Federal/ | Form and Cont | tent Notes | |
| | NonFederal | Entity (E) | Covered (C) | |
| | 1/ | NonEnt. (O) | NotCov. (U) | Additional Information Required |
| | | | | |
| 33 Total Net Position CALC (2932) | | | | |
| | | | | |
| 34 Total Liabilities/Net Position CALC (27+ 33) | | | | |

1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
* By definition, the USSGL account can only have this USSGL account attribute domain.

This page was intentionally left blank.

USSGL Crosswalk - Statement of Net Cost for Fiscal 2006 Reporting

| | | | | | USSGL Account Attributes/1 | | outes/1 | |
|-------|-------|-------|-----------------|---|----------------------------|---------------|------------------|--|
| | | | | | | | | |
| | | | | | Adjust | ed Trial Bal | ance | |
| | | | USSGL Accoun | USSGL Account Title | Federal/ NonFederal | Exchange / | Cust/ Noncust | Additional Information Required |
| Prog | ram C | Costs | | | | | | |
| Proa | ram A | A: | | | | | | |
| - J | - | | | | | | | |
| - | oss c | | | | | | | |
| | Pre | | 6100 | Operating Expenses/Program Costs | F/N | | | Production |
| 1 | Pre | E | 6190 | Contra Bad Debt Expense - Incurred for Others | F/N | | | Production |
| 1 | Pre | Е | 6199 | Adjustment to Subsidy Expense | N | | | Production |
| 1 | Pre | E | 6310 | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank | F | | | Production |
| 1 | Pre | Е | 6320 | Interest Expenses on Securities | F/N | | | Production |
| 1 | | E | 6330 | Other Interest Expenses | F/N | | | Production |
| 1 | Pre | E | 6400 | Benefit Expense | F/N | | | Production, Nonproduction |
| 1 | Pre | Е | 6500 | Cost of Goods Sold | N | | | Production |
| 1 | Pre | Е | 6600 | Applied Overhead | N | | | Production |
| 1 | Pre | Е | 6610 | Cost Capitalization Offset | N | | | Production |
| 1 | Pre | Е | 6710 | Depreciation, Amortization, and Depletion | N | | | Production |
| 1 | Pre | Е | 6720 | Bad Debt Expense | F/N | | | Production |
| 1 | Pre | Е | 6730 | Imputed Costs | F | | | Production |
| 1 | Pre | Е | 6790 | Other Expenses Not Requiring Budgetary Resources | F/N | | | Production |
| 1 | | E | 6800 | Future Funded Expenses | F/N | | | Production, Nonproduction. Excludes non-recurring cleanup costs. |
| 1 | | E | | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget | F | | | Nonproduction |
| 1 | Pre | E | 6900 | Nonproduction Costs | F/N | | | Nonproduction. Report stewardship costs separately. |
| | | E | 7210 | Losses on Disposition of Assets - Other | F/N | Х | | Production, Nonproduction |
| | | E | 7211 | Losses on Disposition of Investments | F/N | X | | Production, Nonproduction |
| | | E | 7212 | Losses on Disposition of Borrowings | F/N | X | | Production, Nonproduction |
| 1 | | E | 7280 | Unrealized Losses | F/N | X | | Production, Nonproduction |
| 1 | | E | 7290 | Other Losses | F/N | X | | Production, Nonproduction |
| 1 | | E | 7300 | Extraordinary Items | N | X | | Production, Nonproduction |
| 1 | | E | 7500 | Distribution of Income - Dividend | F/N | X | | Production, Nonproduction |
| | | E | 7600 | Changes in Actuarial Liability | N | | | Production, Nonproduction |
| 2 0 | ss' F | arned | Revenue | A | | | | |
| | | E | 5100 | Revenue From Goods Sold | F/N | X* | | |
| | | E | 5100 | Contra Revenue for Goods Sold | F/N | X* | | |
| 2 | | E | 5200 | Revenue From Services Provided | F/N | X* | | |
| 2 | | E | 5209 | Contra Revenue for Services Provided | F/N | X* | | |
| 2 | | E | 5310 | Interest Revenue - Other | F/N | X | Α | |
| 2 | | E | 5311 | Interest Revenue - Investments | F/N | X | A | |
| | | E | 5312 | Interest Revenue - Loans Receivable/Uninvested | F/N | X | A | |
| 2 | | E | 5317 | Contra Revenue for Interest Revenue - Loans | F/N F/N | X | A | |
| | - | | | | F/N F/N | | | |
| 2 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | Х | A | |

USSGL Crosswalk - Statement of Net Cost for Fiscal 2006 Reporting

| | | | | | USSGL Account Attributes/1 | | outes/1 | |
|------|--------|----------|----------|---|----------------------------|--------------|---------|---|
| | | | | | Adiust | ed Trial Bal | ance | |
| Line | Pre/ | Trial | USSGL | USSGL Account Title | Federal/ | Exchange | | Additional Information Required |
| No. | Post | Bal. | Accoun | | NonFederal | 1 | Noncust | - |
| - | _ | _ | | | | | | |
| | | | 5319 | Contra Revenue for Interest Revenue - Other | F/N | X | A | |
| | | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | F/N | Х | Α | |
| 2 | Pre | Е | 5329 | Contra Revenue for Penalties, Fines, and | | Х | A | |
| | | | | Administrative Fees | F/N | | | |
| | | E | 5400 | Benefit Program Revenue | F/N | Х | | |
| | | E | 5409 | Contra Revenue for Benefit Program Revenue | F/N | Х | | |
| | | | 5500 | Insurance and Guarantee Premium Revenue | N | X* | | |
| 2 | Pre | E | 5509 | Contra Revenue for Insurance and Guarantee | | X* | | |
| | | | | Premium Revenue | N | | | |
| | - | E | 5900 | Other Revenue | F/N | Х | | |
| | | | 5909 | Contra Revenue for Other Revenue | F/N | Х | | |
| | | E | 7110 | Gains on Disposition of Assets - Other | F/N | Х | | Production, Nonproduction |
| | | | 7111 | Gains on Disposition of Investments | F/N | Х | | Production, Nonproduction |
| | | | 7112 | Gains on Disposition of Borrowings | F/N | Х | | Production, Nonproduction |
| 2 | Pre | Е | 7180 | Unrealized Gains | F/N | Х | | Production, Nonproduction |
| 2 | Pre | E | 7190 | Other Gains | F/N | Х | | Production, Nonproduction |
| 2 No | + Dro | arom | Costs | | | | | |
| | | gram | CALC (1 | 3) | | | | |
| 3 | | | CALC (1 | - 2) | | | | |
| 4 Co | ete nr | nt ass | ianed to | programs | | | | |
| | Pre | | 6400 | Benefit Expense | F/N | | | Nonproduction. Cost not assigned to programs. |
| | | | | Future Funded Expenses | F/N | | | Nonproduction. Cost not assigned to programs. |
| | Pre | | 6850 | Employer Contributions to Employee Benefit | F | | | Nonproduction. Cost not assigned to programs. |
| - | 110 | | 0000 | Programs Not Requiring Current-Year Budget | 1 | | | Nonproduction. Cost not assigned to programs. |
| 4 | Pre | E | 6900 | Nonproduction Costs | F/N | | | Nonproduction. Cost not assigned to programs. |
| | Pre | | 7210 | Losses on Disposition of Assets - Other | N | Х | | Nonproduction. Cost not assigned to programs. |
| | Pre | | 7211 | Losses on Disposition of Investments | F/N | X | | Nonproduction. Cost not assigned to programs. |
| | - | | 7212 | Losses on Disposition of Borrowings | F | X | | Nonproduction. Cost not assigned to programs. |
| | | | 7280 | Unrealized Losses | F/N | X | | Nonproduction. Cost not assigned to programs. |
| | - | E | 7290 | Other Losses | F/N | X | | Nonproduction. Cost not assigned to programs. |
| | | E | | Extraordinary Items | F/N | X | | Nonproduction. Cost not assigned to programs. |
| | | | | Distribution of Income - Dividend | F/N | X | | Nonproduction. Cost not assigned to programs. |
| | Pre | | 7600 | Changes in Actuarial Liability | N | | | Nonproduction. Cost not assigned to programs. |
| • | | <u>-</u> | | | | | | interproduction. Cool not accigned to programs. |
| 5 Le | ss: E | arned | revenue | s not attributed to programs | | | | |
| | Pre | | 5310 | Interest Revenue - Other | F/N | Х | | Exchange revenue not attributable to programs. |
| | | E | 5311 | Interest Revenue - Investments | F/N | Х | | Exchange revenue not attributable to programs. |
| | | | 5312 | Interest Revenue - Loans Receivable/Uninvested | F/N | X | | Exchange revenue not attributable to programs. |
| | | | 5317 | Contra Revenue for Interest Revenue - Loans | F/N | X | | Exchange revenue not attributable to programs. |
| | | E | 5318 | Contra Revenue for Interest Revenue - Investments | F/N | X | | Exchange revenue not attributable to programs. |
| - | | E | 5319 | Contra Revenue for Interest Revenue - Other | F/N | X | | Exchange revenue not attributable to programs. |
| - | - | E | 5900 | Other Revenue | F/N | X | | Exchange revenue not attributable to programs. |

USSGL Crosswalk - Statement of Net Cost for Fiscal 2006 Reporting

| | | | | | USSGL A | count Attrib | outes/1 | |
|-------|----------------|--------|-----------|--|------------|--------------|---------|--|
| | | | | | | | | |
| | | | | | Adjuste | ed Trial Bal | ance | |
| Line | Pre/ | Trial | USSGL | USSGL Account Title | Federal/ | Exchange | Cust/ | Additional Information Required |
| No. | Post | Bal. | Accoun | | NonFederal | 1 | Noncust | |
| | | | | | | | | |
| 5 | Pre | Е | 5909 | Contra Revenue for Other Revenue | F/N | Х | | Exchange revenue not attributable to programs. |
| 5 | Pre | Е | 7110 | Gains on Disposition of Assets - Other | N | Х | | Nonproduction. Cost not assigned to programs. |
| 5 | Pre | Е | 7111 | Gains on Disposition of Investments | F/N | Х | | Nonproduction. Cost not assigned to programs. |
| 5 | Pre | Е | 7112 | Gains on Disposition of Borrowings | F | Х | | Nonproduction. Cost not assigned to programs. |
| 5 | Pre | Е | 7180 | Unrealized Gains | F/N | Х | | Nonproduction. Cost not assigned to programs. |
| 5 | Pre | E | 7190 | Other Gains | F/N | Х | | Nonproduction. Cost not assigned to programs. |
| | | | | | | | | |
| 6 Net | t Cost | t of O | perations | | | | | |
| 6 | 6 CALC (3+4-5) | | | | | | | |

* By definition, the USSGL account can only have this USSGL account attribute domain.

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

This page was intentionally left blank.

| | | | | | | | | USSGL Ac | count Attributes/1 | |
|-----------------------|-------------------|-------------|--------------|---------|------------------|---|----------|----------|------------------------|---|
| | | | | | | | | Adjusto | d Trial Balance | |
| Cum. Res. of Oper. | Unexp. Approp. | Line No. | Pre/ Post | | USSGL Account | USSGL Account Title | | Exch./ | Custodial/ Noncust. | Additional Information Required |
| | 1-11- | | | - | | | - | | | |
| | | 1 | Begin | ning B | alances | | | | | |
| | | (a) | Earma | arked f | unds | | | | | |
| | Х | 1 | Pre | В | 3100 | Unexpended Appropriations - Cumulative | С | | | Earmarked Treasury Account Symbols (TAS) only. |
| Х | | 1 | | В | 3310 | Cumulative Results of Operations | С | | | Earmarked TAS only. |
| | | (b) | | ner fun | | | | | | |
| | Х | 1 | | В | 3100 | Unexpended Appropriations - Cumulative | С | | | Other than earmarked TAS. |
| Х | | 1 | Pre | В | 3310 | Cumulative Results of Operations | С | | | Other than earmarked TAS. |
| | | _ | | ļ., | () | | | | | |
| | | 2 | | tments | | | | | - | |
| | V | (a) | | | | g Principles (+/-) | <u> </u> | | | Dertion related to changes in accounting principles |
| | Х | 2 | Pre | E | 3109 | Adjustments Due to Changes in Accounting Principles | С | | | Portion related to changes in accounting principles. |
| Х | | 2 | Pre | E | 5709 | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | | | | Portion related to changes in accounting principles. |
| х | | 2 | Pre | E | 7401 | Prior-Period Adjustments Due to Changes in Accounting Principles | | | | Portion related to changes in accounting principles. |
| | | (b) | Corre | ctions | of Errors (| | | | | |
| | Х | 2 | Pre | E | 3108 | Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | | | Portion related to correction errors. |
| Х | | 2 | Pre | E | 5708 | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors | | | | Portion related to correction errors. |
| Х | | 2 | Pre | E | 7400 | Prior-Period Adjustments Due to Corrections of Errors | с | | | Portion related to correction errors. |
| | | | | | | | - | | | |
| | | 3 | Beain | nina B | alances. a | s Adjusted | | | | |
| Х | Х | 3 | - J | | CALC (1 | | | | | |
| | | | | | | | | | | |
| | | Budg | etary I | Financ | ing Source | es: | | | | |
| | | 4 | A | | ons Receiv | | | | | |
| | | 4 (a) | | arked f | | | | | | |
| | Х | (a) 4 | Earing | E | 3101 | Unexpended Appropriations - Appropriations Received | С | | | Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special funds and during continuing resolution. Earmarked TAS only. |
| | | (h) | All -41 | | | | | | | continuing resolution. Lamarked TAS only. |
| | х | (b) 4 | All Oth | ner fun | | Unovponded Appropriations Appropriations | С | | | Should tie to the Statement of Budgetary Resources, |
| | ~ | 4 | | E | 3101 | Unexpended Appropriations - Appropriations Received | C | | | line 1A, except for trust and special funds and during continuing resolution. Other than earmarked TAS. |
| | | 5 | Annra | priotic | ne Trancfa | erred-In/Out (+/-) | | | | |
| | х | 5 | Pre | E | 3102 | Unexpended Appropriations - Transfers-In | С | | | Debit - Decreases/Credit - Increases |
| | X | ວ 5 | | E | 3102 | Unexpended Appropriations - Transfers-Out | | | | Debit - Decreases/Credit - Increases |

| | | | | | | | | USSGL Ac | count Attributes/1 | |
|-----------------------|-------------------|-------------|--------------|---------|------------------|---|---|----------|------------------------|--|
| | | | | | | | | Adjuste | d Trial Balance | |
| Cum. Res. of Oper. | Unexp. Approp. | Line No. | Pre/ Post | - | USSGL Account | USSGL Account Title | | Exch./ | Custodial/ Noncust. | Additional Information Required |
| | | | Other | Adjust | tments (Re | scissions, etc.) (+/-) | | | | |
| | Х | 6 | Pre | E | 3106 | Unexpended Appropriations - Adjustments | С | | | Debit - Decreases/Credit - Increases |
| Х | | 6 | Pre | E | 5790 | Other Financing Sources | С | | | Related to adjustments. Debit - Decreases /Credit Increases |
| | - | 7 | Annro | priatio | ons Used | | | | | |
| | | | | | | | | | | |
| | V | | | arked f | | | | | | |
| | Х | 7 | | E | 3107 | Unexpended Appropriations - Used | | | | Debit-Decreases/Credit-Increases. Earmarked TAS |
| Х | | 7 | | | 5700 | Expended Appropriations | | | | Debit-Decreases/Credit-Increases. Earmarked TAS |
| | | (b) | All ot | ner fun | ds | | | | | |
| | х | 7 | Pre | E | 3107 | Unexpended Appropriations - Used | | | | Debit-Decreases/Credit-Increases. Other than earmarked TAS. |
| Х | | 7 | Pre | E | 5700 | Expended Appropriations | | | | Debit-Decreases/Credit-Increases. Other than earmarked TAS. |
| | | | | | | | | | | |
| | | | | | e Revenue | | | | | |
| | | (a) | Earma | arked f | unds | | | | | |
| Х | | 8 | Pre | E | 5310 | Interest Revenue - Other | С | Т | A | Earmarked TAS only. |
| Х | | 8 | Pre | E | 5311 | Interest Revenue - Investments | | Т | A | Earmarked TAS only. |
| х | | 8 | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | | т | А | Earmarked TAS only. |
| х | | 8 | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | | т | А | Earmarked TAS only. |
| ~ | | 0 | i ie | L | 5517 | | | 1 | ~ | Earmarked TAS only. |
| х | | 8 | Pre | Е | 5318 | Contra Revenue for Interest Revenue - Investments | | т | А | |
| X | | 8 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | D | T | A | Earmarked TAS only. |
| Х | | 8 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | С | т | Α | Earmarked TAS only. |
| X | | 8 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | D | T | A | Earmarked TAS only. |
| Х | | 8 | Pre | F | 5400 | Benefit Program Revenue | | т | | Earmarked TAS only. |
| X | | 8 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | | T | | Earmarked TAS only. |
| x | | | Pre | E | 5800 | Tax Revenue Collected | с | T* | Α | Reported by recipient/noncustodial entity only. Earmarked TAS only. |
| X | | 8 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | с | T* | A | Reported by recipient/noncustodial entity only. Earmarked TAS only. |
| X | | 8 | - | E | 5809 | Contra Revenue for Taxes | D | T* | A | Reported by recipient/noncustodial entity only. Earmarked TAS only. |
| X | | 8 | | E | 5890 | Tax Revenue Refunds | D | T* | A | Reported by recipient/noncustodial entity only. Earmarked TAS only. |
| X | | - | Pre | E | 5900 | Other Revenue | C | Т | A | Earmarked TAS only. |
| X | | | Pre | E | 5909 | Contra Revenue for Other Revenue | D | T | A | Earmarked TAS only. |

| | | | | | | | | USSGL Ac | count Attributes/1 | |
|-----------------------|-------------------|------------|--------------|---------|------------------|---|-----|---------------------------------------|--------------------|---|
| | | | | | | | | Adjuster | l Trial Balance | |
| Cum. Res. of Oper. | Unexp. Approp. | Line No | Pre/ Post | | USSGL Account | USSGL Account Title | | Exch./ | Custodial/ | Additional Information Required |
| or open | | | | her fun | | | Dan | i i i i i i i i i i i i i i i i i i i | | |
| Х | | 8 | | E | 5310 | Interest Revenue - Other | С | Т | Α | Other than earmarked TAS. |
| Х | | 8 | Pre | E | 5311 | Interest Revenue - Investments | - | Т | Α | Other than earmarked TAS. |
| | | - | | | | Interest Revenue - Loans Receivable/Uninvested | | | | Other than earmarked TAS. |
| Х | | 8 | Pre | E | 5312 | Funds | | Т | Α | |
| | | | | | | Contra Revenue for Interest Revenue - Loans | | | | Other than earmarked TAS. |
| Х | | 8 | Pre | Е | 5317 | Receivable | | Т | Α | |
| | | | | | | | | | | Other than earmarked TAS. |
| Х | | 8 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | | Т | A | |
| х | | 8 | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | D | Т | А | Other than earmarked TAS. |
| Х | | 8 | Pre | E | 5320 | Penalties, Fines, and Administrative Fees Revenue | С | Т | A | Other than earmarked TAS. |
| Х | | 8 | Pre | E | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | D | Т | A | Other than earmarked TAS. |
| Х | | 8 | Pre | E | 5400 | Benefit Program Revenue | | Т | | Other than earmarked TAS. |
| Х | | 8 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | | Т | | Other than earmarked TAS. |
| х | | 8 | Pre | E | 5800 | Tax Revenue Collected | с | T* | А | Reported by recipient/noncustodial entity only. Othe than earmarked TAS. |
| Х | | 8 | Pre | E | 5801 | Tax Revenue Accrual Adjustment | с | T* | А | Reported by recipient/noncustodial entity only. Othe than earmarked TAS. |
| Х | | 8 | Pre | E | 5809 | Contra Revenue for Taxes | D | T* | А | Reported by recipient/noncustodial entity only. Othe than earmarked TAS. |
| Х | | 8 | Pre | E | 5890 | Tax Revenue Refunds | D | T* | А | Reported by recipient/noncustodial entity only. Othe than earmarked TAS. |
| Х | | 8 | | E | 5900 | Other Revenue | С | Т | Α | Other than earmarked TAS. |
| Х | | 8 | Pre | E | 5909 | Contra Revenue for Other Revenue | D | Т | Α | Other than earmarked TAS. |
| | | 9 | Donat | tions a | nd Forfeitu | ires of Cash and Cash Equivalents | | | | |
| | | (a) | | arked f | | • | | | | |
| Х | | 9 | Pre | E | 5600 | Donated Revenue - Financial Resources | С | T* | | Earmarked TAS only. |
| Х | | 9 | Pre | E | 5609 | Contra Revenue for Donations - Financial | D | T* | | Earmarked TAS only. |
| Х | | 9 | Pre | E | 5900 | Other Revenue | С | Т | | Budgetary. Related to forfeitures of cash and cash equivalents. Earmarked TAS only. |
| Х | | 9 | Pre | E | 5909 | Contra Revenue for Other Revenue | D | Т | | Budgetary. Related to forfeitures of cash and cash equivalents. Earmarked TAS only. |
| | | (b) | All ot | her fun | ds | | | | | |
| Х | | 9 | | E | 5600 | Donated Revenue - Financial Resources | С | T* | | Other than earmarked TAS. |
| Х | | 9 | | E | 5609 | Contra Revenue for Donations - Financial | D | T* | | Other than earmarked TAS. |
| X | | 9 | Pre | E | 5900 | Other Revenue | C | T | | Budgetary. Related to forfeitures of cash and cash equivalents. Other than earmarked TAS. |
| Х | | 9 | Pre | E | 5909 | Contra Revenue for Other Revenue | D | Т | | Budgetary. Related to forfeitures of cash and cash equivalents. Other than earmarked TAS. |

| | | | | | | | | USSGL Ac | count Attributes/1 | |
|-----------------------|-------------------|-------------|-------|---------|-------------|--|---|--------------------|--------------------|--------------------------------------|
| | | | | | | | | Adjuster | d Trial Balance | |
| Cum. Res. of Oper. | Unexp. Approp. | Line No. | Post | Bal. | Account | | | Exch./ Nonexch. | Custodial/ | Additional Information Required |
| | | 10 | Trans | fers-In | /Out Witho | ut Reimbursement (+/-) | | | | |
| Х | | 10 | Pre | E | 5740 | Appropriated Earmarked Receipts Transferred In | С | | | |
| Х | | 10 | Pre | E | 5745 | Appropriated Earmarked Receipts Transferred Out | D | | | |
| Х | | 10 | Pre | E | 5750 | Expenditure Financing Sources - Transfers-In | С | | | |
| Х | | 10 | Pre | E | 5755 | Nonexpenditure Financing Sources - Transfers-In | С | | | |
| Х | | 10 | Pre | E | 5760 | Expenditure Financing Sources - Transfers-Out | D | | | |
| Х | | 10 | Pre | E | 5765 | Nonexpenditure Financing Sources - Transfers-Out | D | | | |
| | | 11 | Other | Budge | etary Finan | cing Sources (+/-) | | | | |
| | | (a) | | arked f | | | | | | |
| Х | | | Pre | E | 5790 | Other Financing Sources | С | | | Budgetary. Earmarked TAS only. |
| Х | | | Pre | E | 7110 | Gains on Disposition of Assets - Other | С | Т | | Budgetary. Earmarked TAS only. |
| Х | | 11 | Pre | E | 7111 | Gains on Disposition of Investments | | Т | | Budgetary. Earmarked TAS only. |
| Х | | 11 | Pre | E | 7112 | Gains on Disposition of Borrowings | | Т | | Budgetary. Earmarked TAS only. |
| Х | | 11 | Pre | E | 7180 | Unrealized Gains | С | Т | | Budgetary. Earmarked TAS only. |
| Х | | 11 | Pre | E | 7190 | Other Gains | С | Т | | Budgetary. Earmarked TAS only. |
| Х | | 11 | Pre | E | 7210 | Losses on Disposition of Assets - Other | D | Т | | Budgetary. Earmarked TAS only. |
| Х | | 11 | Pre | E | 7211 | Losses on Disposition of Investments | | Т | | Budgetary. Earmarked TAS only. |
| Х | | 11 | Pre | E | 7212 | Losses on Disposition of Borrowings | | Т | | Budgetary. Earmarked TAS only. |
| Х | | 11 | Pre | E | 7280 | Unrealized Losses | D | Т | | Budgetary. Earmarked TAS only. |
| Х | | | Pre | E | 7290 | Other Losses | D | Т | | Budgetary. Earmarked TAS only. |
| Х | | | Pre | E | 7500 | Distribution of Income - Dividend | D | Т | | Budgetary. Earmarked TAS only. |
| | | | | her fun | | | | | | |
| Х | | | | E | 5790 | Other Financing Sources | С | | | Budgetary. Other than earmarked TAS. |
| Х | | 11 | Pre | E | 7110 | Gains on Disposition of Assets - Other | С | Т | | Budgetary. Other than earmarked TAS. |
| Х | | | Pre | E | 7111 | Gains on Disposition of Investments | | T | | Budgetary. Other than earmarked TAS. |
| Х | | | Pre | E | 7112 | Gains on Disposition of Borrowings | _ | T | | Budgetary. Other than earmarked TAS. |
| Х | | | Pre | E | 7180 | Unrealized Gains | С | Т | | Budgetary. Other than earmarked TAS. |
| Х | | 11 | Pre | E | 7190 | Other Gains | С | Т | | Budgetary. Other than earmarked TAS. |
| X | | | Pre | E | 7210 | Losses on Disposition of Assets - Other | D | Т | | Budgetary. Other than earmarked TAS. |
| Х | | | Pre | E | 7211 | Losses on Disposition of Investments | | Т | | Budgetary. Other than earmarked TAS. |
| X | | | Pre | E | 7212 | Losses on Disposition of Borrowings | | T | | Budgetary. Other than earmarked TAS. |
| <u>X</u> | | | Pre | E | 7280 | Unrealized Losses | D | T | | Budgetary. Other than earmarked TAS. |
| X | | 11 | Pre | E | 7290 | Other Losses | D | T | | Budgetary. Other than earmarked TAS. |
| Х | | 11 | Pre | E | 7500 | Distribution of Income - Dividend | D | Т | | Budgetary. Other than earmarked TAS. |

| | | | | | | | | USSGL Ac | count Attributes/1 | |
|----------|---------|------|--------|-----------|-------------|---|------|----------|--------------------|--|
| | | | | | | | | Adjusto | d Trial Balance | |
| um. Res. | Uneyn | Line | Pro/ | Trial | USSGL | USSGL Account | Norn | Exch./ | Custodial/ | Additional Information Required |
| | Approp. | | | | Account | Title | | Nonexch. | | Auditional information Required |
| open. | Approp. | | | | Sources: | | Dai. | Honexon. | Nonoust. | |
| | | | 1 | | | | | | | |
| | | 12 | Donat | tions a | nd Forfeitu | Ires of Property | | | | |
| | | (a) | | arked f | | | | | | |
| Х | | 12 | Pre | E | 5610 | Donated Revenue - Nonfinancial Resources | С | T* | | Earmarked TAS only. |
| Х | | 12 | Pre | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | D | T* | | Earmarked TAS only. |
| Х | | 12 | Pre | E | 5900 | Other Revenue | С | Т | | No budgetary impact. Related to forfeitures of properties. Earmarked TAS only. |
| Х | | 12 | Pre | E | 5909 | Contra Revenue for Other Revenue | D | Т | | No budgetary impact. Related to forfeitures of properties. Earmarked TAS only. |
| | | (b) | All ot | her fun | | | | | | |
| Х | | 12 | Pre | E | 5610 | Donated Revenue - Nonfinancial Resources | С | T* | | Other than earmarked TAS. |
| Х | | 12 | Pre | E | 5619 | Contra Donated Revenue - Nonfinancial Resources | D | T* | | Other than earmarked TAS. |
| Х | | 12 | Pre | E | 5900 | Other Revenue | С | Т | | No budgetary impact. Related to forfeitures of properties. Other than earmarked TAS. |
| Х | | 12 | Pre | E | 5909 | Contra Revenue for Other Revenue | D | Т | | No budgetary impact. Related to forfeitures of properties. Other than earmarked TAS. |
| | | 13 | Trans | fers-In | /Out Witho | ut Reimbursement (+/-) | | | | |
| Х | | 13 | Pre | E | 5720 | Financing Sources Transferred In Without Reimbursement | С | | | |
| Х | | 13 | Pre | E | 5730 | Financing Sources Transferred Out Without Reimbursement | D | | | |
| | | | | | | | | | | |
| | | | | | | m Costs Absorbed by Others | | | | |
| Х | | 14 | Pre | E | 5780 | Imputed Financing Sources | С | | | |
| | | | | | | | | | | |
| | | 15 | Other | <u>``</u> | | | | | | |
| Х | | 15 | Pre | E | 5790 | Other Financing Sources | С | | | No budgetary impact. |
| X | ļ | 15 | Pre | E | 5799 | Adjustment of Appropriations Used | D | | | No budgetary impact. |
| Х | | 15 | Pre | E | 5900 | Other Revenue | С | Т | | Portion associated with nonexchange revenue. No budgetary impact. |
| Х | | 15 | Pre | E | 5909 | Contra Revenue for Other Revenue | D | Т | | Portion associated with nonexchange revenue. No budgetary impact. |
| Х | | 15 | Pre | E | 7110 | Gains on Disposition of Assets - Other | С | Т | | No budgetary impact. |
| Х | | 15 | Pre | E | 7111 | Gains on Disposition of Investments | | Т | | No budgetary impact. |
| Х | | 15 | Pre | E | 7112 | Gains on Disposition of Borrowings | | Т | | No budgetary impact. |
| Х | | 15 | Pre | E | 7180 | Unrealized Gains | С | Т | | No budgetary impact. |
| Х | | 15 | Pre | E | 7190 | Other Gains | С | Т | | No budgetary impact. |
| Х | | 15 | Pre | E | 7210 | Losses on Disposition of Assets - Other | D | Т | | No budgetary impact. |
| Х | | 15 | Pre | E | 7211 | Losses on Disposition of Investments | | Т | | No budgetary impact. |
| Х | | 15 | Pre | E | 7212 | Losses on Disposition of Borrowings | L | Т | | No budgetary impact. |
| Х | | 15 | Pre | E | 7280 | Unrealized Losses | D | Т | | No budgetary impact. |
| Х | | 15 | Pre | E | 7290 | Other Losses | D | Т | | No budgetary impact. |
| Х | | 15 | Pre | E | 7500 | Distribution of Income - Dividend | D | T | | No budgetary impact. |

| | | | | | | | ι | USSGL Aco | count Attributes/1 | |
|-----------------------|-------------------|-------------|------------------------------------|----------|------------------|------------------------|-------|--------------------|------------------------|---|
| | | | | | | | | Adjusted | l Trial Balance | |
| Cum. Res. of Oper. | Unexp. Approp. | Line No. | | | USSGL Account | USSGL Account Title | | Exch./ Nonexch. | Custodial/ Noncust. | Additional Information Required |
| | | 10 | | | | | | | | |
| | | 16 | Total | | ing Source | | _ | | | |
| Х | | 16 | | CALC | | | | | | |
| | Х | 16 | | CALC | (47) | | | | | |
| | | 17 | Net C | ost of C | Operations | ; (+/-) | | | | |
| Х | | | | arked fi | | | | | | Earmarked TAS only. |
| Х | | | All ot | her fun | ds | | | | | Other than earmarked TAS. |
| | | 18 | Not C | hango | Calc(16-1) | 7) | | | | |
| Х | Х | - | | | | ') | - | | | Earmarked TAS only. |
| X | X | 1.7 | Earmarked funds All other funds | | | | | | | Other than earmarked TAS. |
| ^ | ^ | (0) | All UL | | us | | | | | |
| | | 19 | Endin | g Balai | nces | | | | | |
| | | | | arked f | | | | | | |
| Х | | 19 | | CALC | ((3+16) -17 | 7) | | | | Should equal the ending amount reported as net position on the Balance Sheet. Earmarked TAS onl |
| | Х | 19 | | CALC | (3 + 16) | | | | | Should equal the ending amount reported as net position on the Balance Sheet. Earmarked TAS onl |
| | | (b) | All ot | her fun | ds | | | | | |
| Х | | 19 | | CALC | ((3+16) -17 | 7) | | | | Should equal the ending amount reported as net position on the Balance Sheet. Other than earmark |
| | Х | 19 | | CALC | (3 + 16) | | | | | Should equal the ending amount reported as net position on the Balance Sheet. Other than earmark |
| | Х | 19 | Total | all fund | ds CALC (| a+b) | | | | |

* By definition, the USSGL account can only have this USSGL attribute domain.

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

| | | | | hent of Financing for Fiscal 2006 Reporting | USSGL Acco | ount Attributes/1 | |
|------|------------|--------|--------------|---|------------|-------------------|---|
| | | | 1 | | | Trial Balance | |
| ne | Pre/ | Trial | USSGL | USSGL Account | Federal/ | Exch./ | |
| | | | Account | | NonFed. | Nonexch. | Additional Information Required |
| | | | | | | | • |
| eso | urces | Used | to Financ | e Activities: | | | |
| | | | | | | | |
| Budg | etary l | Resou | rces Obli | gated | | | |
| | | | | | | | |
| | | | | (Must = SBR line 8) | | | |
| | Pre | | | Undelivered Orders - Obligations, Unpaid | | | |
| | | | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | | |
| 1 | Pre | Е | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | | | |
| 1 | Pre | E | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | | |
| 1 | Pre | E-B | 4901 | Delivered Orders - Obligations, Unpaid | | | |
| 1 | Pre | E | 4902 | Delivered Orders - Obligations, Paid | | | |
| 1 | Pre | E-B | 4908 | Authority Outlayed Not Yet Disbursed | | | |
| 1 | Pre | E | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | | |
| 1 | Pre | E | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | | |
| | 110 | - | 1002 | | | | |
| | | | | | | | |
| 2 | Less: | : Spen | ding auth | ority from offsetting collections and recoveries (Must = EOY SBR line 2, 3D)/2 | | | |
| 2 | Pre | E | 4212 | Liquidation of Deficiency - Offsetting Collections | | | |
| 2 | Pre | E-B | 4221 | Unfilled Customer Orders Without Advance | | | Obligated amounts only for final in year of expiration. (Decreases)/Increases |
| 2 | Pre | E-B | 4222 | Unfilled Customer Orders With Advance | | | Obligated amounts only for final in year of expiration. (Decreases)/Increases |
| 2 | Pre | E-B | 4225 | Appropriation Trust Fund Expenditure Transfers - Receivable | | | |
| 2 | Pre | E-B | 4251 | Reimbursements and Other Income Earned - Receivable | | | |
| 2 | Pre | E | 4252 | Reimbursements and Other Income Earned - Collected | | | |
| 2 | Pre | Е | 4255 | Appropriation Trust Fund Expenditure Transfers - Collected | | | |
| 2 | Pre | E | 4260 | Actual Collections of "governmental-type" Fees | | | |
| 2 | Pre | E | 4261 | Actual Collections of Business-Type Fees | | | |
| 2 | Pre | Е | 4262 | Actual Collections of Loan Principal | | | |
| | | | | | | | |
| | Pre | E | 4263 | Actual Collections of Loan Interest | | | |
| | Pre | E | 4264 | Actual Collections of Rent | | | |
| | | E | 4265 | Actual Collections From Sale of Foreclosed Property | | | |
| | | E | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | | |
| | Pre | E | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | | |
| | - | E | 4271 | Actual Program Fund Subsidy Collected | | | |
| | Pre Pre | E | 4273 4275 | Interest Collected From Treasury Actual Collections From Liquidating Fund | | | |
| | | | | | | | |
| | | E | 4276 | Actual Collections From Financing Fund | | | |
| | | E | 4277 | Other Actual Collections - Federal | | | |
| | | E-B | 4281 | Actual Program Fund Subsidy Receivable | | | |
| | | E-B | 4283 | Interest Receivable From Treasury | | | |
| | | | 4285 | Receivable From the Liquidating Fund | | | |
| | | E-B | 4286 | Receivable From the Financing Fund | | | |
| 2 | Pre | | 4287 | Other Federal Receivables | | | |

| | | | | | USSGL Acco | ount Attributes/1 | |
|------|-------|---------|------------|--|------------|-------------------|---|
| | | | | | Adjusted | Trial Balance | |
| _ine | Pre/ | Trial | USSGL | USSGL Account | Federal/ | Exch./ | |
| | Post | - | Account | | NonFed. | Nonexch. | Additional Information Required |
| | | | | | | | • |
| 2 | Pre | Е | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, | | | |
| | _ | | - | Recoveries | | | |
| 2 | Pre | Е | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - | | | |
| _ | | _ | | Obligations, Refunds Collected | | | |
| 2 | Pre | Е | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | | |
| | _ | | - | | | | |
| 2 | Pre | Е | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds | | | |
| | | | | Collected | | | |
| | | | | | | | |
| 3 | Oblia | ations | net of of | fsetting collections and recoveries | | | |
| 3 | J | | CALC (1 | | | | |
| | | | , | | | | |
| 4 | Less: | Offsett | ing receip | ts (Must = SBR line 19C) | | | Revenue collected and distributed in offsetting |
| | | | | | | | receipt accounts only. Should equal deposits to |
| | | | | | | | Treasury on SF 224, FMS 1219, and FMS 1220 |
| | | | | | | | Excludes amounts related to the change in |
| | | | | | | | receivables and in related allowances. |
| 4 | Pre | Е | 5100 | Revenue From Goods Sold | | | |
| | | E | 5109 | Contra Revenue for Goods Sold | | | |
| 4 | - | E | 5200 | Revenue From Services Provided | | | |
| | Pre | E | 5209 | Contra Revenue for Services Provided | | | |
| | Pre | E | 5310 | Interest Revenue - Other | | | |
| | Pre | E | 5311 | Interest Revenue - Investments | | | |
| | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | | | |
| | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | | | |
| | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | | | |
| 4 | Pre | Е | 5319 | Contra Revenue for Interest Revenue - Other | | | |
| | Pre | Е | 5320 | Penalties, Fines, and Administrative Fees Revenue | | | |
| 4 | Pre | Е | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | | | |
| 4 | Pre | Е | | Benefit Program Revenue | | | |
| | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | | | |
| | Pre | E | 5500 | Insurance and Guarantee Premium Revenue | | | |
| | Pre | E | 5509 | Contra Revenue for Insurance and Guarantee Premium Revenue | | | |
| | Pre | F | 5600 | Donated Revenue - Financial Resources | | | |
| | Pre | E | 5609 | Contra Revenue for Donations - Financial Resources | | | |
| | | | | | | | |
| | Pre | E | 5750 | Expenditure Financing Sources - Transfers-In | | | |
| | Pre | E | 5800 | Tax Revenue Collected | | | |
| | Pre | E | 5801 | Tax Revenue Accrual Adjustment | | | |
| | Pre | E | 5809 | Contra Revenue for Taxes | | | |
| | Pre | E | 5890 | Tax Revenue Refunds | | | |
| | Pre | E | 5900 | Other Revenue | | | |
| 4 | Pre | E | 5909 | Contra Revenue for Other Revenue | | | |
| | | | | | | | |
| | | bligati | | | | | |
| 5 | | | CALC (3 | - 4) | | | |

| | | | | | USSGL Acco | ount Attributes/1 | |
|-------|---------|---------|-----------|--|------------|-------------------|---|
| | | | | | | Trial Balance | |
| Line | Pre/ | Trial | USSGL | USSGL Account | Federal/ | Exch./ | |
| | | | Account | | NonFed. | Nonexch. | Additional Information Required |
| | | | | | | | |
| Other | Resou | urces | | | | | |
| | | | | | | | |
| 6 | Donat | tions a | nd forfei | tures of property (Must = CNP line 12) | | | |
| 6 | Pre | E | 5610 | Donated Revenue - Nonfinancial Resources | | | |
| | | | 5619 | Contra Donated Revenue - Nonfinancial Resources | | | |
| | | | | Other Revenue | | | No budgetary impact. Related to forfeitures of |
| 0 | i ic | L | 0000 | | | | properties. |
| 6 | Pre | E | 5909 | Contra Revenue for Other Revenue | | | No budgetary impact. Related to forfeitures of |
| • | | _ | | | | | properties. |
| | | | | | | | P. P. C. P. |
| 7 | Trans | fers in | out with | out reimbursement (+/-) (Must = CNP line 13) | | | |
| | | | | | | | |
| | | | | Financing Sources Transferred In Without Reimbursement | | | |
| 7 | Pre | E | 5730 | Financing Sources Transferred Out Without Reimbursement | | | |
| | | | | | | | |
| | | | | om costs absorbed by others (Must = CNP line 14) | | | |
| 8 | Pre | E | 5780 | Imputed Financing Sources | | | |
| | | | | | | | |
| | Other | (+/-) | | CNP line 15) | | | |
| | | | | Other Financing Sources | | | No budgetary impact. |
| | - | | | Adjustment of Appropriations Used | | | |
| - | | | | Other Revenue | | Т | No budgetary impact. |
| | | | | Contra Revenue for Other Revenue | | Т | No budgetary impact. |
| | | | | Gains on Disposition of Assets - Other | | Т | No budgetary impact. |
| - | - | | 7111 | Gains on Disposition of Investments | | Т | No budgetary impact. |
| | - | | | Gains on Disposition of Borrowings | | Т | No budgetary impact. |
| | | | | Unrealized Gains | | Т | No budgetary impact. |
| | | | | Other Gains | | Т | No budgetary impact. |
| | - | | | Losses on Disposition of Assets - Other | | T | No budgetary impact. |
| | | | | Losses on Disposition of Investments | | T | No budgetary impact. |
| | - | | | Losses on Disposition of Borrowings | | T | No budgetary impact. |
| | | | | Unrealized Losses | | T | No budgetary impact. |
| | - | | | Other Losses | | T | No budgetary impact. |
| 9 | Pre | E | 7500 | Distribution of Income - Dividend | | Т | No budgetary impact. |
| | | | | | | | |
| 10 | Net of | | | used to finance activities | | | |
| | | | CALC (6. | | | | |
| | | | | | | | |
| 11 | Total | resoui | rces used | t o finance activities | | | |
| | | | CALC (5- | +10) | | | |
| | | | | | | | |
| Reso | urces l | Used t | o Financ | e Items not Part of the Net Cost of Operations | | | |
| | | | | | | | |
| 12 | Chang | ge in b | oudgetary | v resources obligated for goods, services, and benefits ordered but not yet provided | | | |
| | Pre | E-B | 4221 | Unfilled Customer Orders Without Advance | | | |
| | | | | | | | |
| | | E-B | | Unfilled Customer Orders With Advance Undelivered Orders - Obligations, Unpaid | | | |

| | | | | | USSGL Acco | ount Attributes/1 | |
|------|-------|-------|------------|--|------------|-------------------|--|
| | | | | | Adjusted | Trial Balance | |
| .ine | Pre/ | Trial | USSGL | USSGL Account | Federal/ | Exch./ | |
| | Post | | Account | | NonFed. | Nonexch. | Additional Information Required |
| | | | | | | | |
| 12 | Pre | E-B | 4802 | Undelivered Orders - Obligations, Prepaid/Advanced | | | Net (Increases)/Decreases |
| 12 | Pre | E | 4871 | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, | | | |
| | | | | Recoveries | | | |
| 12 | Pre | Е | 4872 | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - | | | |
| | | | | Obligations, Refunds Collected | | | |
| 12 | Pre | F | 4881 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid | 1 | | |
| | Pre | E | 4882 | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced | | | |
| | | | | | | | |
| 13 | Reso | urces | that fund | expenses recognized in prior periods | | | |
| - | | | | | | | |
| 13* | Pre | E | 6790 | Other Expenses Not Requiring Budgetary Resources | | | Net debit balance for vendor overpayments |
| | | | | | | | collected. |
| | | | | | | | |
| 13^ | Pre | E-B | 2160 | Entitlement Benefits Due and Payable | | | If net decrease |
| | Pre | E-B | 2170 | Subsidy Payable to the Financing Account | | | Credit reform, if net decrease |
| 13^ | Pre | E-B | 2190 | Other Accrued Liabilities | | | If net decrease |
| | | E-B | 2220 | Unfunded Leave | | | If net decrease |
| 13^ | Pre | E-B | 2225 | Unfunded FECA Liability | | | If net decrease |
| 13^ | Pre | E-B | 2290 | Other Unfunded Employment Related Liability | | | If net decrease |
| 13^ | Pre | E-B | 2610 | Actuarial Pension Liability | | | If net decrease |
| 13^ | Pre | E-B | 2620 | Actuarial Health Insurance Liability | | | If net decrease |
| 13^ | Pre | E-B | 2630 | Actuarial Life Insurance Liability | | | If net decrease |
| 13^ | Pre | E-B | 2650 | Actuarial FECA Liability | | | If net decrease |
| 13^ | Pre | E-B | 2690 | Other Actuarial Liabilities | | | If net decrease |
| 13^ | Pre | E-B | 2920 | Contingent Liabilities | | | If net decrease |
| 13^ | Pre | E-B | 2940 | Capital Lease Liability | | | If net decrease. Related to payment made prior |
| | | | | | | | fiscal 1991. |
| 13^ | Pre | E-B | 2960 | Accounts Payable From Canceled Appropriations | | | If net decrease |
| | - | | | | | | |
| | | E-B | 2990 | Other Liabilities | | | If net decrease |
| 13^ | | E-B | 2995 | Estimated Cleanup Cost Liability | | | If net decrease |
| | -OF | २- | | | | | |
| 13* | Pre | E-B | 1310 | Accounts Receivable | | | Vendor overpayments collected. |
| | | | | | | | |
| 13^ | Pre | Е | 6800 | Future Funded Expenses | T | | Credit account balance. See line 19 - 21 or 23 for |
| | | | | | | | debit balance. |
| 124 | Pre | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year | | | Credit account balance. See line 23 for debit |
| 13/ | rie | | 0000 | Budget Authority (Unobligated) | | | balance. |
| 124 | Pre | E | 7600 | | | | Credit account balance. See line 23 for debit |
| 134 | rie | E | 1000 | Changes in Actuarial Liability | | | |
| | | | | | | | balance. |
| | 10* 0 | | han the - | | | | |
| | 13° C | omme | ent: Ine c | ollection of vendor overpayments may be reported as a resource that does operations on line 13. The amount reported on line 13 for vendor overpayments | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | ways: (1) from the change in accounts receivable, or (2) from the increase 90 recorded when the collection is received. | | | |

| | | | | | USSGL Acco | unt Attributes/1 | |
|------|---------|----------|--------------|--|------------|------------------|--|
| | 1 | | | | Adjusted | Trial Balance | |
| Line | Pre/ | Trial | USSGL | USSGL Account | Federal/ | Exch./ | |
| lo. | Post | Bal. | Account | Title | NonFed. | Nonexch. | Additional Information Required |
| | 104 0 | | nt. If fing | naine courses that find eacts of wise periods connet be derived from the change | | | |
| | | | | ancing sources that fund costs of prior periods cannot be derived from the change | | | |
| | | | | ties, an optional method is to record a decrease to future funded expenses, 0 and/or 6850, when funding becomes available. The decreases (credit balances) are repo | a rita d | | |
| | | | | that fund costs of prior periods. | bried | | |
| | as iiri | I | | | | | |
| 14 | Buda | otary | offsetting | collections and receipts that do not affect net cost of operations | | | |
| | Duug | letary - | Unsetting | | | | |
| 14A | Credi | it prog | iram colle | ections that increase liabilities for loan guarantees or allowances for subsidy | | | |
| | | IE IE | 4260 | Actual Collections of "governmental-type" Fees | | | Credit reform financing funds only. |
| | Pre | E | 4261 | Actual Collections of Business-Type Fees | | | Credit reform financing funds only |
| | | E | 4262 | Actual Collections of Loan Principal | | | Credit reform financing funds only |
| | Pre | E | 4263 | Actual Collections of Loan Interest | | | Credit reform financing funds only |
| | Pre | E | 4264 | Actual Collections of Rent | | | Credit reform financing funds only |
| | Pre | E | 4265 | Actual Collections From Sale of Foreclosed Property | | | Credit reform financing funds only |
| | Pre | E | 4266 | Other Actual Business-Type Collections From Non-Federal Sources | | | Credit reform financing funds only |
| | Pre | | 4267 | Other Actual "governmental-type" Collections From Non-Federal Sources | | | Credit reform financing funds only |
| | Pre | | 4207 | Actual Program Fund Subsidy Collected | | | Credit reform financing funds only |
| | | | | | | | <u> </u> |
| | Pre | E | 4273 | Interest Collected From Treasury | | | Credit reform financing funds only |
| | Pre | E | 4275 | Actual Collections From Liquidating Fund | | | Credit reform financing funds only |
| | Pre | E | 4277 | Other Actual Collections - Federal | | | Credit reform financing funds only |
| 14A | Pre | E-B | 4281 | Actual Program Fund Subsidy Receivable | | | Credit reform financing funds only |
| 14A | Pre | Е | 4283 | Interest Receivable From Treasury | | | Credit reform financing funds only |
| 14A | Pre | E-B | 4285 | Receivable From the Liquidating Fund | | | Credit reform financing funds only |
| 14A | Pre | E-B | 4286 | Receivable From the Financing Fund | | | Credit reform financing funds only |
| | Pre | E-B | 4287 | Other Federal Receivables | | | Credit reform financing funds only |
| | | | - | | | | |
| 14B | Other | r | | | | | Related to the portion of offsetting collections and |
| | | | | | | | receipts that is not reported on the Statement of |
| | | | | | | | Net Cost. |
| 14B | Pre | Е | 5310 | Interest Revenue - Other | | т | |
| | | E | 5311 | Interest Revenue - Investments | | T | |
| | Pre | E | 5312 | Interest Revenue - Loans Receivable/Uninvested Funds | | T | |
| | Pre | E | 5317 | Contra Revenue for Interest Revenue - Loans Receivable | | T | |
| | Pre | Е | 5318 | Contra Revenue for Interest Revenue - Investments | | T | |
| | Pre | E | 5319 | Contra Revenue for Interest Revenue - Other | | T | |
| | Pre | Е | 5320 | Penalties, Fines, and Administrative Fees Revenue | | Т | |
| 14B | Pre | Е | 5329 | Contra Revenue for Penalties, Fines, and Administrative Fees | | Т | |
| 14R | Pre | E | 5400 | Benefit Program Revenue | | т | |
| | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | 1 | T | |
| | Pre | E | 5600 | Donated Revenue - Financial Resources | 1 | T* | |
| | Pre | E | 5609 | Contra Revenue for Donations - Financial Resources | | T* | |
| | Pre | E | 5750 | Expenditure Financing Sources - Transfers-In | + | T* | |
| | | _ | | | | - | |
| | Pre | E | 5800 | Tax Revenue Collected | | T* | |
| 14B | Pre | E | 5801 5809 | Tax Revenue Accrual Adjustment Contra Revenue for Taxes | - | T* T* | |
| 14B | D | | | | | | |

| | | | | | USSGL Acco | ount Attributes/1 | |
|------|------------|-------|------------|---|------------|-------------------|--|
| | | | | 1 | | Trial Balance | |
| Line | Pre/ | Trial | USSGL | USSGL Account | Federal/ | Exch./ | |
| | Post | | Account | | NonFed. | Nonexch. | Additional Information Required |
| | | | | | | | |
| | Pre | E | 5900 | Other Revenue | | Т | |
| 14B | Pre | E | 5909 | Contra Revenue for Other Revenue | | Т | |
| 15 | Reso | urces | that finar | lice the acquisition of assets | | | |
| | Pre | E | 8802 | Purchases of Capitalized Assets | | | |
| | | | | | | | |
| 15 | Pre | E-B | 1310 | Accounts Receivable | | | Vendor overpayments related to capitalized assets |
| 15 | Pre | E-B | 1350 | Loans Receivable | | | Noncredit reform - Purchase amount only |
| 15 | Pre | E-B | 4901 | Delivered Orders - Obligations, Unpaid | | | Credit reform financing and liquidating funds only |
| 15 | Pre | Е | 4902 | Delivered Orders - Obligations, Paid | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | | Credit reform financing and liquidating funds only |
| -OR | } - | | | | | | |
| 15 | Pre | E-B | 1511 | Operating Materials and Supplies Held for Use | | | Current-year purchase amount only |
| | Pre | E-B | 1512 | Operating Materials and Supplies Held in Reserve for Future Use | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1513 | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1521 | Inventory Purchased for Resale | | | Current-year purchase amount only |
| | Pre | E-B | 1522 | Inventory Held in Reserve for Future Sale | | | Current-year purchase amount only |
| | Pre | E-B | 1523 | Inventory Held for Repair | | | Current-year purchase amount only |
| | Pre | E-B | 1524 | Inventory - Excess, Obsolete, and Unserviceable | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1525 | Inventory - Raw Materials | | | Current-year purchase amount only |
| | | E-B | 1526 | Inventory - Work-in-Process | | | Current-year purchase amount only |
| | | E-B | 1527 | Inventory - Finished Goods | | | Current-year purchase amount only |
| | | E-B | 1529 | Inventory - Allowance | | | Current-year purchase amount only. Use to adjust |
| | | | | | | | book value of inventory upon disposition. |
| 15 | Pre | E-B | 1561 | Commodities Held Under Price Support and Stabilization Support Programs | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1569 | Commodities - Allowance | | | Current-year purchase amount only. Use to adjust book value of inventory upon disposition. |
| 15 | Pre | E-B | 1571 | Stockpile Materials Held in Reserve | | | Current-year purchase amount only |
| | | E-B | 1572 | Stockpile Materials Held for Sale | | | Current-year purchase amount only |
| | Pre | E-B | 1591 | Other Related Property | | | Current-year purchase amount only |
| | Pre | E-B | | Other Related Property - Allowance | | | Current-year purchase amount only. Use to adjus book value of inventory upon disposition. |
| 15 | Pre | E-B | 1711 | Land and Land Rights | | | Current-year purchase amount only |
| | Pre | E-B | 1712 | Improvements to Land | | | Current-year purchase amount only |
| | | E-B | 1712 | Accumulated Depreciation on Improvements to Land | | | Current-year purchase amount only. Use to adjus |
| | | _ J | | | | | book value of inventory upon disposition. |
| 15 | Pre | E-B | 1720 | Construction-in-Progress | | | Current-year purchase amount only |

| | | | | | USSGL Acco | ount Attributes/1 | |
|------|------|------------|---------|--|---------------|-------------------|--|
| | | | | | Trial Balance | | |
| _ine | Pre/ | Trial | USSGL | USSGL Account | Federal/ | Exch./ | |
| - | | - | Account | | NonFed. | Nonexch. | Additional Information Required |
| | | | | | | | |
| 15 | Pre | F-B | 1730 | Buildings, Improvements, and Renovations | | | Current-year purchase amount only |
| | | E-B | 1739 | Accumulated Depreciation on Buildings, Improvements, and Renovations | | | Purchase amount only. Use to adjust book value |
| 10 | | | 1100 | rissannalated Beproslation on Banainge, improveniente, and renovatione | | | of inventory upon disposition. |
| 15 | Pre | E-B | 1740 | Other Structures and Facilities | | | Current-year purchase amount only |
| | | E-B | 1749 | Accumulated Depreciation on Other Structures and Facilities | | | Current-year purchase amount only. Use to adjust |
| 10 | 110 | - 5 | 1140 | | | | book value of inventory upon disposition. |
| 15 | Pre | E-B | 1750 | Equipment | | | Current-year purchase amount only |
| | Pre | E-B | 1759 | Accumulated Depreciation on Equipment | | | Current-year purchase amount only. Use to adjust |
| 15 | i ie | L-D | 1755 | | | | book value of inventory upon disposition. |
| 15 | Pre | E-B | 1810 | Assets Under Capital Lease | | | Current-year purchase amount only |
| | | E-B | 1819 | Accumulated Depreciation on Assets Under Capital Lease | | | Current-year purchase amount only. Use to adjust |
| 15 | Fie | C-D | 1019 | Accumulated Depreciation on Assets Onder Capital Lease | | | book value of inventory upon disposition. |
| 45 | Daa | - D | 4000 | | | | |
| | | E-B | 1820 | Leasehold Improvements | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1829 | Accumulated Amortization on Leasehold Improvements | | | Current-year purchase amount only. Use to adjust |
| 45 | _ | | 1000 | | | | book value of inventory upon disposition. |
| | | E-B | 1830 | Internal-Use Software | | | Current-year purchase amount only |
| | | E-B | | Internal-Use Software in Development | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1839 | Accumulated Amortization on Internal-Use Software | | | Current-year purchase amount only. Use to adjust |
| | | | | | | | book value of inventory upon disposition. |
| | | E-B | 1840 | Other Natural Resources | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1849 | Allowance for Depletion | | | Current-year purchase amount only. Use to adjust |
| | | | | | | | book value of inventory upon disposition. |
| | | E-B | 1890 | Other General Property, Plant, and Equipment | | | Current-year purchase amount only |
| 15 | Pre | E-B | 1899 | Accumulated Depreciation on Other General Property, Plant, and Equipment | | | Current-year purchase amount only. Use to adjust |
| | | | | | | | book value of inventory upon disposition. |
| 15 | Pre | E-B | 1990 | Other Assets | | | Current-year purchase amount only |
| | | | | | | | |
| 15 | Pre | E-B | 1310 | Accounts Receivable | | | Vendor overpayments related to capitalized assets. |
| | | | | | | | |
| 15 | Pre | E-B | 1350 | Loans Receivable | | | Noncredit reform - Purchase amount only |
| | | | | | | | |
| 15 | Pre | E-B | 1620 | Investments in Securities Other Than the Bureau of the Public Debt Securities | N | | Current-year purchase amount only |
| 15 | Pre | E-B | 1690 | Other Investments | N | | Current-year purchase amount only |
| 15 | Pre | E-B | 4901 | Delivered Orders - Obligations, Unpaid | | | Credit reform financing and liquidating funds only |
| 15 | Pre | E | 4902 | Delivered Orders - Obligations, Paid | | | Credit reform financing and liquidating funds only |
| | | E | 4971 | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries | | | Credit reform financing and liquidating funds only |
| | | | | , | | | 3 1 1 1 1 1 1 1 1 1 1 |
| 15 | Pre | Е | 4972 | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds | | | Credit reform financing and liquidating funds only |
| 10 | | - | 1012 | Collected | | | |
| | | <u> </u> | | | | | |
| 15 | Pre | Е | 4981 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid | | | Credit reform financing and liquidating funds only |
| 15 | Pre | Е | 4982 | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid | | | Credit reform financing and liquidating funds only |
| | | 1- | | | | . | |

| | | | | | USSGL Acco | ount Attributes/1 | |
|--|--|---|--|--|-------------------|--------------------------------------|---|
| | | | | | Adjusted | Trial Balance | |
| ine | Pre/ | Trial | USSGI | USSGL Account | Federal/ | Exch./ | |
| | | | Account | | NonFed. | Nonexch. | Additional Information Required |
| | | | | | | | • |
| | Comr | ment: | If resourc | es that finance the acquisition of assets or liquidation of liabilities related to | | | |
| | | | | y, plant, and equipment on line 15 (USSGL accounts 15111899) cannot be | | | |
| | derive | ed from | 1 the chan | ge in the inventory/asset accounts, an optional method is to tag the asset transactions | | | |
| | | | | he transactions identified thus far that affect "resources that finance the acquisition of | | | |
| | | | | f liabilities" related to inventory and property, plant, and equipment include purchases | | | |
| | | | | ments, donations, transfers-in, transfers-out, and the book value of assets sold or disposed | 1 | | |
| | of if a | budge | etary resol | urce is recognized for the proceeds of the sale. Agencies also may find it useful to | | | |
| | | | | nts needed from these transactions in an agency-defined memorandum | | | |
| | accou | unt (90 | 00 series) | | | | |
| | | T Ì | Í | | | | |
| | Note: | Other | asset trai | nsactions that have yet to be identified may affect this line. | | | |
| | | | | | | | |
| | Comr | ment: | For losses | s incurred when an asset is sold or disposed of and a budgetary resource is | | | |
| | recoa | inized | two optio | ns exist for reporting the loss on the Statement of Financing. The first | | | |
| | | | | e book value on line 15: Resources that Finance the Acquisition of Assets or Liquidation | | | |
| | | | | ide the loss in Components Not Requiring or Generating Resources (lines 2528). | | | |
| | | | | to include the loss in Components Not Requiring or Generating Resources. Then, on | | | |
| | | | | lok value of the asset less the loss. | | | |
| | | | | | | | |
| | Comr | ment [.] | USSGL a | ccount 1310, line 15 includes vendor overpayments related to capitalized assets. Note that | other transaction | <u>ا</u> | |
| | | | | o may affect this line. | | 13 | |
| | yerio | | | | | | |
| 16 | Othou | r rosoi | | · · · · · · · · · · · · · · · · · · · | - | | |
| | | | | dustments to not obligated resources that do not attect not cost of operations/3 | | | |
| | Dro | | | adjustments to net obligated resources that do not affect net cost of operations/3 | | | |
| | Pre | Е | 4122 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities | | | |
| 16 | Pre | E E | 4122 5610 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities Donated Revenue - Nonfinancial Resources | | | |
| 16 16 | Pre Pre | E E E | 4122 5610 5619 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities Donated Revenue - Nonfinancial Resources Contra Donated Revenue - Nonfinancial Resources | | | |
| 16 16 16 | Pre Pre Pre | E E E | 4122 5610 5619 5720 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities Donated Revenue - Nonfinancial Resources Contra Donated Revenue - Nonfinancial Resources Financing Sources Transferred In Without Reimbursement | | | |
| 16 16 16 | Pre Pre Pre | E E E | 4122 5610 5619 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities Donated Revenue - Nonfinancial Resources Contra Donated Revenue - Nonfinancial Resources | | | |
| 16 16 16 16 | Pre Pre Pre Pre | E E E | 4122 5610 5619 5720 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities Donated Revenue - Nonfinancial Resources Contra Donated Revenue - Nonfinancial Resources Financing Sources Transferred In Without Reimbursement | | | |
| 16 16 16 16 | Pre Pre Pre Pre Pre | E E E E | 4122 5610 5619 5720 5730 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities Donated Revenue - Nonfinancial Resources Contra Donated Revenue - Nonfinancial Resources Financing Sources Transferred In Without Reimbursement Financing Sources Transferred Out Without Reimbursement | | | Adjustment for trust fund outlays that do not affe net cost. |
| 16 16 16 16 16 | Pre Pre Pre Pre Pre Pre | E E E E E E | 4122 5610 5619 5720 5730 5750 5760 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities Donated Revenue - Nonfinancial Resources Contra Donated Revenue - Nonfinancial Resources Financing Sources Transferred In Without Reimbursement Financing Sources Transferred Out Without Reimbursement Expenditure Financing Sources - Transfers-In Expenditure Financing Sources - Transfers-Out | | | |
| 16 16 16 16 16 16 | Pre Pre Pre Pre Pre Pre Pre | E E E E E E | 4122 5610 5619 5720 5730 5750 5760 5760 5790 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities Donated Revenue - Nonfinancial Resources Contra Donated Revenue - Nonfinancial Resources Financing Sources Transferred In Without Reimbursement Financing Sources Transferred Out Without Reimbursement Expenditure Financing Sources - Transfers-In Expenditure Financing Sources - Transfers-Out Other Financing Sources | | T | |
| 16 16 16 16 16 16 16 | Pre Pre Pre Pre Pre Pre Pre Pre | E E E E E E E | 4122 5610 5619 5720 5730 5750 5760 5760 5790 7110 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities Donated Revenue - Nonfinancial Resources Contra Donated Revenue - Nonfinancial Resources Financing Sources Transferred In Without Reimbursement Financing Sources Transferred Out Without Reimbursement Expenditure Financing Sources - Transfers-In Expenditure Financing Sources - Transfers-Out Other Financing Sources Gains on Disposition of Assets - Other | | | |
| 16 16 16 16 16 16 16 16 | Pre Pre Pre Pre Pre Pre Pre Pre | E E E E E E E E | 4122 5610 5619 5720 5730 5750 5760 5760 5790 7110 7111 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities Donated Revenue - Nonfinancial Resources Contra Donated Revenue - Nonfinancial Resources Financing Sources Transferred In Without Reimbursement Financing Sources Transferred Out Without Reimbursement Expenditure Financing Sources - Transfers-In Expenditure Financing Sources Gains on Disposition of Assets - Other Gains on Disposition of Investments | | Т | |
| 16 16 16 16 16 16 16 16 | Pre Pre Pre Pre Pre Pre Pre Pre Pre | | 4122 5610 5619 5720 5730 5750 5760 5790 7110 7111 7112 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities Donated Revenue - Nonfinancial Resources Contra Donated Revenue - Nonfinancial Resources Financing Sources Transferred In Without Reimbursement Financing Sources Transferred Out Without Reimbursement Expenditure Financing Sources - Transfers-In Expenditure Financing Sources Gains on Disposition of Assets - Other Gains on Disposition of Borrowings | | T T | |
| 16 16 16 16 16 16 16 16 16 16 | Pre Pre Pre Pre Pre Pre Pre Pre Pre Pre | E E E E E E E E E E E E E | 4122 5610 5619 5720 5730 5750 5760 5790 7110 7111 7112 7180 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities Donated Revenue - Nonfinancial Resources Contra Donated Revenue - Nonfinancial Resources Financing Sources Transferred In Without Reimbursement Financing Sources Transferred Out Without Reimbursement Expenditure Financing Sources - Transfers-In Expenditure Financing Sources - Transfers-Out Other Financing Sources Gains on Disposition of Assets - Other Gains on Disposition of Borrowings Unrealized Gains | | T T T | |
| 16 16 16 16 16 16 16 16 16 16 16 | Pre Pre Pre Pre Pre Pre Pre Pre Pre Pre | E E E E E E E E E E E E E | 4122 5610 5619 5720 5730 5750 5760 5790 7110 7111 7112 7180 7190 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities Donated Revenue - Nonfinancial Resources Contra Donated Revenue - Nonfinancial Resources Financing Sources Transferred In Without Reimbursement Financing Sources Transferred Out Without Reimbursement Expenditure Financing Sources - Transfers-In Expenditure Financing Sources - Transfers-Out Other Financing Sources Gains on Disposition of Assets - Other Gains on Disposition of Borrowings Unrealized Gains Other Gains | | T T | |
| 16 16 16 16 16 16 16 16 16 16 16 | Pre Pre Pre Pre Pre Pre Pre Pre Pre Pre | Е Е Е Е Е Е Е Е | 4122 5610 5619 5720 5730 5750 5760 5790 7110 7111 7112 7180 7190 7210 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities Donated Revenue - Nonfinancial Resources Contra Donated Revenue - Nonfinancial Resources Financing Sources Transferred In Without Reimbursement Financing Sources Transferred Out Without Reimbursement Expenditure Financing Sources - Transfers-In Expenditure Financing Sources - Transfers-Out Other Financing Sources Gains on Disposition of Assets - Other Gains on Disposition of Borrowings Unrealized Gains Other Gains Losses on Disposition of Assets - Other | | T T T T T | |
| 16 16 16 16 16 16 16 16 16 16 16 16 16 | Pre Pre Pre Pre Pre Pre Pre Pre Pre Pre | | 4122 5610 5619 5720 5730 5750 5760 5790 7110 7111 7112 7180 7190 7210 7211 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities Donated Revenue - Nonfinancial Resources Contra Donated Revenue - Nonfinancial Resources Financing Sources Transferred In Without Reimbursement Financing Sources Transferred Out Without Reimbursement Expenditure Financing Sources - Transfers-In Expenditure Financing Sources - Transfers-Out Other Financing Sources Gains on Disposition of Assets - Other Gains on Disposition of Borrowings Unrealized Gains Other Gains Losses on Disposition of Assets - Other Losses on Disposition of Investments | | T T T T T T | |
| 16 16 16 16 16 16 16 16 16 16 16 16 16 1 | Pre Pre Pre Pre Pre Pre Pre Pre Pre Pre | E E E E E E E E E E E E E E E E | 4122 5610 5619 5720 5730 5750 5760 5790 7110 7111 7112 7180 7190 7210 7211 7212 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities Donated Revenue - Nonfinancial Resources Contra Donated Revenue - Nonfinancial Resources Financing Sources Transferred In Without Reimbursement Financing Sources Transferred Out Without Reimbursement Expenditure Financing Sources - Transfers-In Expenditure Financing Sources - Transfers-Out Other Financing Sources Gains on Disposition of Assets - Other Gains on Disposition of Borrowings Unrealized Gains Other Gains Losses on Disposition of Investments Losses on Disposition of Investments Losses on Disposition of Sources - Other Losses on Disposition of Investments | | T T T T T T T | |
| 16 16 16 16 16 16 16 16 16 16 16 16 16 1 | Pre Pre Pre Pre Pre Pre Pre Pre Pre Pre | E E E E E E E E E E E E E E E E E E | 4122 5610 5619 5720 5730 5750 5760 5790 7110 7111 7112 7180 7190 7210 7211 7212 7280 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities Donated Revenue - Nonfinancial Resources Contra Donated Revenue - Nonfinancial Resources Financing Sources Transferred In Without Reimbursement Financing Sources Transferred Out Without Reimbursement Expenditure Financing Sources - Transfers-In Expenditure Financing Sources - Transfers-Out Other Financing Sources Gains on Disposition of Assets - Other Gains on Disposition of Borrowings Unrealized Gains Other Gains Losses on Disposition of Investments Losses on Disposition of Investments Losses on Disposition of Borrowings Unrealized Losses Unrealized Losses | | T T T T T T T T | |
| 16 16 16 16 16 16 16 16 16 16 16 16 16 1 | Pre Pre Pre Pre Pre Pre Pre Pre Pre Pre | E E E E E E E E E E E E E E E E E E E | 4122 5610 5619 5720 5730 5750 5760 5790 7110 7111 7112 7180 7190 7210 7211 7212 7280 7290 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities Donated Revenue - Nonfinancial Resources Contra Donated Revenue - Nonfinancial Resources Financing Sources Transferred In Without Reimbursement Financing Sources Transferred Out Without Reimbursement Expenditure Financing Sources - Transfers-In Expenditure Financing Sources Gains on Disposition of Assets - Other Gains on Disposition of Investments Gains on Disposition of Borrowings Unrealized Gains Other Gains Losses on Disposition of Investments Losses on Disposition of Borrowings Unrealized Losses Other Losses | | T T T T T T T | net cost. |
| $\begin{array}{c} 16\\ 16\\ 16\\ 16\\ 16\\ 16\\ 16\\ 16\\ 16\\ 16\\$ | Pre Pre Pre Pre Pre Pre Pre Pre Pre Pre | E E E E E E E E E E E E E E E E E E | 4122 5610 5619 5720 5730 5750 5760 5790 7110 7111 7112 7180 7190 7210 7211 7212 7280 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities Donated Revenue - Nonfinancial Resources Contra Donated Revenue - Nonfinancial Resources Financing Sources Transferred In Without Reimbursement Financing Sources Transferred Out Without Reimbursement Expenditure Financing Sources - Transfers-In Expenditure Financing Sources - Transfers-Out Other Financing Sources Gains on Disposition of Assets - Other Gains on Disposition of Borrowings Unrealized Gains Other Gains Losses on Disposition of Investments Losses on Disposition of Investments Losses on Disposition of Borrowings Unrealized Losses Unrealized Losses | | T T T T T T T T | net cost. |
| 16 16 | Pre Pre Pre Pre Pre Pre Pre Pre Pre Pre | | 4122 5610 5619 5720 5730 5750 5760 5760 5790 7110 7111 7112 7180 7190 7210 7210 7211 7212 7280 7290 7400 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities Donated Revenue - Nonfinancial Resources Contra Donated Revenue - Nonfinancial Resources Financing Sources Transferred In Without Reimbursement Financing Sources Transferred Out Without Reimbursement Expenditure Financing Sources - Transfers-In Expenditure Financing Sources Gains on Disposition of Assets - Other Gains on Disposition of Investments Gains on Disposition of Borrowings Unrealized Gains Other Gains Losses on Disposition of Assets - Other Losses on Disposition of Assets - Other Losses on Disposition of Assets - Other Losses on Disposition of Assets - Other Losses on Disposition of Assets - Other Losses on Disposition of Assets - Other Losses on Disposition of Assets - Other Losses on Disposition of Assets - Other Losses on Disposition of Borrowings Unrealized Losses Other Losses Prior-Period Adjustments Due to Corrections of Errors | | T T T T T T T T | Adjustments that impact budgetary amounts. Do not use in year of restatement. |
| $ \begin{array}{r} 166\\ 166\\ 166\\ 166\\ 166\\ 166\\ 166\\ 166$ | Pre Pre Pre Pre Pre Pre Pre Pre Pre Pre | E E E E E E E E E E E E E E E E E E E | 4122 5610 5619 5720 5730 5750 5760 5790 7110 7111 7112 7180 7190 7210 7211 7212 7280 7290 | Authority Adjusted for Interest on the Bureau of the Public Debt Securities Donated Revenue - Nonfinancial Resources Contra Donated Revenue - Nonfinancial Resources Financing Sources Transferred In Without Reimbursement Financing Sources Transferred Out Without Reimbursement Expenditure Financing Sources - Transfers-In Expenditure Financing Sources Gains on Disposition of Assets - Other Gains on Disposition of Investments Gains on Disposition of Borrowings Unrealized Gains Other Gains Losses on Disposition of Investments Losses on Disposition of Borrowings Unrealized Losses Other Losses | | T T T T T T T T | net cost. |

| | | 1 | | nent of Financing for Fiscal 2006 Reporting | USSGL Acco | ount Attributes/1 | |
|-------|--------|---------|-------------|---|------------|-------------------|--|
| | | | | | | Trial Balance | - |
| _ine | Pro/ | Trial | USSGI | USSGL Account | Federal/ | Exch./ | |
| lo. | | | Account | | NonFed. | Nonexch. | Additional Information Required |
| - | | | | | | | ······································ |
| | | | | ement of Financing for certain inventory scenarios does not reconcile unless USSGL | | | |
| | accou | unt 740 |)0 is inclu | ded on line 16. The transactions for prior-period adjustments must be analyzed. | | | |
| | | | | | | | |
| 17 | Total | resou | | d to finance items not part of the net cost of operations | | | |
| | | | CALC (1 | 216) | | | |
| | | | | | | | |
| 18 | Total | resou | | d to finance the net cost of operations | | | |
| | | | CALC (1 | 1-17) | | | |
| `omr | ononi | te of t | ha Nat Cr | bost of Operations that will not Require or Generate Resources in the Current Period: | | | |
| Joint | | | | st of Operations that will not require of Generate Resources in the Current Period. | | | |
| Comr | onent | ts Ren | uiring or | Generating Resources in Future Periods: | | | |
| | | | | | | | |
| 19 | Increa | ase in | annual le | eave liability | | | |
| | Pre | | | Unfunded Leave | | | If net increase |
| | -OF | | | | | | |
| 10* | Pre | | 6000 | Eutore European | | | Dabit account balance. Cas line 12 far aradit |
| 19 | Pie | E | 6800 | Future Funded Expenses | | | Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability. |
| 20 | Increa | ase in | environr | nental and disposal liability | | | |
| 20* | Pre | F-B | 2995 | Estimated Cleanup Cost Liability | | | If net increase |
| 20 | | | 2000 | | | | |
| | -OF | | | | | | |
| 20* | Pre | E | 6800 | Future Funded Expenses | | | Debit account balance. See line 13 for credit balance. Related to increase in environmental an disposal liability. |
| 24 | 11 | und/D a | | | | | |
| | Pre | | 6199 | reestimates of credit subsidy expense (+/-) Adjustment to Subsidy Expense | | | Credit reform. Downward subsidy reestimate |
| | | E | 6800 | Future Funded Expenses | | | Credit reform. Upward subsidy reestimate. Debit |
| 21 | 110 | Ľ | 0000 | | | | account balance. See line 13 for credit balance. |
| | -OF | 5 | | | | | |
| | | | | | | | |
| 21* | Pre | E-B | 2110 | Accounts Payable | | | Credit reform. Downward subsidy reestimate. Financing funds only. |
| 21* | Pre | E-B | 2170 | Subsidy Payable to the Financing Account | | | Credit reform. Upward subsidy reestimate. |
| | | | | | | | |
| | | | | e revenue receivable from the public | | | |
| 22 | Pre | E-B | 1310 | Accounts Receivable | | х | (Increases) Excludes accounts receivable relate |
| | L | L | | | | | to vendor overpayments related to line 13. |
| 22 | Pre | E-B | 1319 | Allowance for Loss on Accounts Receivable | | Х | (Increases) Excludes accounts receivable relate to vendor overpayments related to line 13. |
| 22 | Pre | E-B | 1340 | Interest Receivable | | Х | (Increases) Excludes credit reform financing. |
| | Pre | E-B | 1349 | Allowance for Loss on Interest Receivable | | Х | |
| | | | | | | | |
| | Other | | | | | | |
| 23* | Pre | E-B | 2160 | Entitlement Benefits Due and Payable | | | If net increase, unfunded |

| 0336 | | JSSWai | k - Staten | tent of Financing for Fiscal 2006 Reporting | | ount Attributes/1 | |
|------|-------|------------|------------------------|--|----------|-------------------|--|
| | | | Adjusted Trial Balance | | | | |
| 1.1 | Due (| Tailal | 110001 | | | | |
| | | | | USSGL Account | Federal/ | Exch./ | |
| No. | Post | Bal. | Account | Title | NonFed. | Nonexch. | Additional Information Required |
| | _ | | | | | | |
| | Pre | | 2190 | Other Accrued Liabilities | | | If net increase, unfunded |
| | | E-B | 2225 | Unfunded FECA Liability | | | If net increase |
| | Pre | E-B | | Other Unfunded Employment Related Liability | | | If net increase |
| | Pre | E-B | | Actuarial Pension Liability | | | If net increase |
| | | E-B | 2620 | Actuarial Health Insurance Liability | | | If net increase |
| | | E-B | | Actuarial Life Insurance Liability | | | If net increase |
| 23* | | E-B | 2650 | Actuarial FECA Liability | | | If net increase |
| 23* | Pre | E-B | 2690 | Other Actuarial Liabilities | | | If net increase |
| 23* | Pre | E-B | 2920 | Contingent Liabilities | | | If net increase |
| 23* | Pre | E-B | 2940 | Capital Lease Liability | | | If net increase. Related to a payment made prior |
| | | | | | | | to fiscal 1991. |
| 23* | Pre | E-B | 2960 | Accounts Payable From Canceled Appropriations | | | If net increase |
| 23* | | E-B | 2990 | Other Liabilities | | | If net increase |
| 20 | | | 2330 | | | | |
| | -OF | र - | | | | | |
| 23* | Pre | E | 6800 | Future Funded Expenses | | | Debit account balance. See line 13 for credit balance. |
| 23* | Pre | E | 6850 | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year | | | Debit account balance. See line 13 for credit |
| | | | | Budget Authority (Unobligated) | | | balance. |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | 10.23 | A* Com | mont: Fi | nancing sources yet to be provided may be derived using the change in certain liability acco | ounte if | | |
| | | | | Another option is to use the debit balance of USSGL account 6800. "Future Funded Expe | | | |
| | | | | Allother option is to use the debit balance of 05050 account 0500, if during index Experimeters of the debit balance of 05050 account 0500, if during index Experimeters and the debit balance of 05050 account 0500, if during index Experimeters and the debit balance of 05050 account 0500, if during index Experimeters and the debit balance of 05050 account 0500, if during index Experimeters and the debit balance of 05050 account 0500, if during index Experimeters and the debit balance of 05050 account 0500, if during index Experimeters and the debit balance of 05050 account 0500, if during index Experimeters and the debit balance of 05050 account 0500, if during index Experimeters and the during index Experimeters | | | |
| | | | | bligated)." | | | |
| | Бийу | | | longaleu). | | | |
| | Tatal | Comm | | f nat and of an availance that will require an annuate recovered in future naviada | | | |
| 24 | | Comp | | f net cost of operations that will require or generate resources in future periods | | | |
| 24 | | | CALC (19 | 923) | | | |
| • | L | <u> </u> | | | | | |
| Comp | onen | ts not | Requiring |) or Generating Resources: | | | |
| | | | | | | | |
| 25 | Depre | eciatio | n and am | ortization | | | |
| 25 | Pre | E-B | 1613 | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | | Х | |
| 25 | Pre | E-B | 1623 | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | | Х | |
| 25 | Pre | E-B | 1633 | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt | | Х | |
| 25 | Pre | Е | 6710 | Depreciation, Amortization, and Depletion | | | |
| -0 | • | I | | | | 1 | |

| | | | | | USSGL Acc | ount Attributes/1 | |
|-----|--------------|-----------|--------------|--|-----------|-------------------|--|
| | İ 👘 | | | 1 | Adjusted | Trial Balance | |
| ine | Pro/ | Trial | USSGI | USSGL Account | Federal/ | Exch./ | |
| - | - | - | Account | | NonFed. | Nonexch. | Additional Information Required |
| 0. | FUSL | Dai. | Account | | Nonreu. | NOTIEXCIT. | Additional information Required |
| | | | | | | | |
| 26 | Poval | luation | of accot | s or liabilities (+/-) | | | |
| | | | | Gains on Disposition of Assets - Other | | Х | Include if a budgetary resource is NOT recognize |
| 20 | 110 | L | / 110 | | | Λ | upon sale or disposition of assets. |
| 26 | Pre | E | 7111 | Gains on Disposition of Investments | | Х | |
| | | | | Gains on Disposition of Borrowings | | X | |
| | | | 7180 | Unrealized Gains | | X | |
| | | | 7190 | Other Gains | | X | |
| | | | | | | | |
| | Pre | | 7210 | Losses on Disposition of Assets - Other | | X | |
| | Pre | E | 7211 | Losses on Disposition of Investments | | X | |
| | Pre | | 7212 | Losses on Disposition of Borrowings | | X | |
| | Pre | E | 7280 | Unrealized Losses | | X | |
| | Pre | | 7290 | Other Losses | | Х | |
| 26 | Pre | E | 7300 | Extraordinary Items | | | |
| | | | | | | | |
| | | r (+/-)/3 | | | | | |
| 27 | Pre | E | 5311 | Interest Revenue - Investments | | Х | Undistributed offsetting receipts: Related to trust funds with exchange revenue. |
| 27 | Pre | E | 5318 | Contra Revenue for Interest Revenue - Investments | | Х | Undistributed offsetting receipts: Related to trus funds with exchange revenue. |
| 27 | Pre | E | 5400 | Benefit Program Revenue | | Х | Undistributed offsetting receipts: Related to trus funds with exchange revenue. |
| 27 | Pre | E | 5409 | Contra Revenue for Benefit Program Revenue | | Х | Undistributed offsetting receipts: Related to trust funds with exchange revenue. |
| 27 | Pre | E | 6190 | Contra Bad Debt Expense - Incurred for Others | | | |
| | - | — | | Cost of Goods Sold | | | |
| | | | | Applied Overhead | | | Related to cost capitalization offsets. |
| | | | 6610 | Cost Capitalization Offset | | | Related to cost capitalization offsets. |
| | | | | Bad Debt Expense | | | Related to uncollectible noncredit reform receivables. |
| 27* | Pre | E | 6790 | Other Expenses Not Requiring Budgetary Resources | | | Net credit balance for vendor overpayments receivable; debit balance for other activity. |
| | | | | | | | |
| | 27* C | omme | nt: An op | tion for recording the decrease in cost that results from a receivable for a vendor | | | |
| | overp | aymen | t is to reco | ord a decrease to USSGL account 6790. The decrease is reported as part of | | | |
| | compo | onents | of net cos | st of operations that will not require or generate resources. | | | |
| | | Ļ | | | | | |
| 28 | Total | Comp | | f Net Cost of Operations that will not require or generate resources | | | |
| | <u> </u> | | CALC (28 | 527) | | | |
| 29 | Total | comp | onents of | f net cost of operations that will not require or generate resources in the current peri | od | | |
| 20 | | | CALC(24 | | <u> </u> | | |
| | | | 5 | , | 1 | | |
| 30 | Net C | ost of | Operatio | ns | | | |
| | | | CALC (18 | | | | |

| | | | | | USSGL Account Attributes/1 | | |
|------|------|-------|---------|---------------|----------------------------|----------|---------------------------------|
| | | | | | Adjusted Trial Balance | | |
| Line | Pre/ | Trial | USSGL | USSGL Account | Federal/ | Exch./ | |
| No. | Post | Bal. | Account | Title | NonFed. | Nonexch. | Additional Information Required |
| | | | | | | | |

IMPORTANT NOTE: As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999.

published in FASAB's Implementation Guide to Statement of Financing in Statement of Federal Financial Accounting Standards 7, Accounting for Revenue and Other Financing Sources: Detailed Information on the Statement of Financing, April 2002.

* By definition, the USSGL account can only have this attribute domain.

Footnote:

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

2 - Line 2 must agree with lines 3 and 4 of the SBR at yearend. For quarterly statements, anticipated accounts should be added, as appropriate, for lines to agree.

3 - According to OMB Bulletin No. 01-09 (September 2001), Form and Content, Section 9.36, for material allocation transfers of authority; the parent and child should report a reconciling item on their respective Statement of Financing. The reconciling item should be reported by the parent and child on Line 16, Other, and Line 27, Other, respectively.

Shaded attributes are not applicable for budgetary accounts.

Indicates the USSGL preferred crosswalk for this line.

Please refer to the June 12, 2003, IRC meeting minutes, for further discussion on the preferred method.

| 5500 | - 01033 | - Junix - Ol | tatement of Custodial Activity | USSGL Account | ອ |
|----------|----------|------------------|--|---------------|---------------------------------|
| | | | | Attributes/1 | |
| | | | | Adjusted | |
| | | | | Trial Balance | |
| Line | Trial | Acct. | USSGL Account | Cust./ | Additional Information Required |
| No. | Bal. | No. | Title | Noncust. | |
| | Dail | | | | |
| Reven | ue Acti | vity: | | | |
| | | | | | |
| Sour | ces of C | Cash Coll | lections: | | |
| | | | | | |
| 1 | | | me and FICA/SECA Taxes | | |
| 1 | E | 5800 | Tax Revenue Collected | S | |
| | | | L | | |
| 2 | | | me Taxes | | |
| 2 | E | 5800 | Tax Revenue Collected | S | |
| 3 | Excise | Taxes | | | |
| 3 | E | 5800 | Tax Revenue Collected | S | |
| | | | | | |
| 4 | | and Gift | | | |
| 4 | E | 5800 | Tax Revenue Collected | S | |
| | | | | | |
| 5 | | | loyment Taxes | | |
| 5 | E | 5800 | Tax Revenue Collected | S | |
| • | 0 | | | | |
| 6 | E | n Duties 5800 | | | |
| 6 | E | 5800 | Tax Revenue Collected | S | |
| 7 | Miscel | laneous | | | |
| 7 | E | 5800 | Tax Revenue Collected | S | |
| 7 | E | 5310 | Interest Revenue - Other | S | |
| 7 | E | 5319 | Contra Revenue for Interest | | |
| | | | Revenue - Other | S | |
| 7 | E | 5311 | | | |
| 7 | | 5040 | Interest Revenue - Investments | S | |
| 7 | E | 5318 | Contra Revenue for Interest Revenue - Investments | S | |
| 7 | E | 5312 | Interest Revenue - Loans | 3 | |
| ' | ľ | 5512 | Receivable/Uninvested Funds | s | |

| | | | atement of Custodial Activity | USSGL Account | |
|------|----------|-----------|----------------------------------|---------------|--|
| | | | | Attributes/1 | |
| | | | | Adjusted | |
| | | | | Trial Balance | |
| Line | Trial | Acct. | USSGL Account | Cust./ | Additional Information Required |
| No. | Bal. | No. | Title | Noncust. | |
| 7 | E | 5317 | Contra Revenue for Interest | | |
| | | | Revenue - Loans Receivable | S | |
| 7 | E-B | 1340 | Interest Receivable | S | Related to interest revenue. (Increase)/Decrease |
| 7 | E-B | 1349 | Allowance for Loss on Interest | | |
| | | | Receivable | S | Related to interest revenue. (Increase)/Decrease |
| 7 | E | 5320 | Penalties, Fines, and | | |
| | | | Administrative Fees Revenue | S | |
| 7 | E | 5329 | | | |
| | | | Contra Revenue for Penalties, | | |
| | | | Fines, and Administrative Fees | S | |
| 7 | E-B | 1360 | | | |
| | | | Penalties, Fines, and | | |
| | | | Administrative Fees Receivable | S | (Increase)/Decrease |
| 7 | E-B | 1369 | | | |
| | | | Allowance for Loss on Penalties, | | |
| | | | Fines, and Administrative Fees | | |
| | | | Receivable | S | (Increase)/Decrease |
| 7 | E | 5600 | Donated Revenue - Financial | | |
| | | | Resources | S | |
| 7 | E | 5609 | Contra Revenue for Donations - | _ | |
| | | | Financial Resources | S | |
| 7 | E | 5900 | Other Revenue | S | |
| 7 | E | 5909 | Contra Revenue for Other | | |
| | | | Revenue | S | |
| 7 | E-B | 1310 | Accounts Receivable | S | Related to other revenue. (Increase)/Decrease |
| 7 | E-B | 1319 | Allowance for Loss on Accounts | _ | |
| | | | Receivable | S | Related to other revenue. (Increase)/Decrease |
| | | | | | |
| 8 | Total Ca | ash Colle | | | |
| 8 | | CALC | (1 7) | | |
| 9 | Accrua | Adjustm | l ents | | |
| 9 | E-B | 1310 | Accounts Receivable | S | |
| 9 | E-B | 1319 | Allowance for Loss on Accounts | | |
| - | | | Receivable | S | |

T/L S2 06-01 (2006 Reporting)

| USSCL Account Artibutes/1 Adjusted Trial Balance Line Trial Acct. USSGL Account Cust./ Additional Information Required 9 E-8 1340 Interest Receivable S 9 9 E-8 1349 Allowance for Loss on Interest Receivable S 9 9 E-8 1360 Penaties, Fines, and Administrative Fees Receivable S 9 9 E-8 1369 Allowance for Loss on Penaties, Fines, and Administrative Fees Receivable S 9 9 E-8 2110 Accounts Payable S Related to tax revenue refunded and custodial interest expense 9 E-8 5801 Tax Revenue Accrual Adjustment S 9 9 E-8 5809 Contra Revenue for Taxes S 10 10 10 Total Custodial Revenue S 10 10 10 10 10 10 10 10 10 10 10 10 10 10 </th <th>0330</th> <th>L 01035</th> <th>waik - St</th> <th>atement of Custodial Activity</th> <th></th> <th></th> | 0330 | L 01035 | waik - St | atement of Custodial Activity | | |
|---|-------|------------------|-------------|----------------------------------|----------------------|--|
| Adjusted Trial Balance No. USSGL Account Title Cust./ Noncust. Additional Information Required 9 E-8 1340 Interest Receivable S 9 E-8 1349 Allowance for Loss on Interest Receivable S 9 E-8 1360 Penaties, Fines, and Administrative Fees Receivable S 9 E-8 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees S 9 E-8 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees S 9 E-8 5801 S Related to tax revenue refunded and custodial interest expense 9 E-8 5801 Tax Revenue Accrual Adjustment S 9 E-8 5809 Contra Revenue for Taxes S 10 CtALC (& + 9) Image: Contra Revenue S 11 E-8 2110 Accounts Payable S Related to tax revenue refunds. 11 Tax Revenue Refunds S Image: Contra Revenue S Image: Contra Revenue | | | | | | |
| Trial Balance Trial Balance Line Trial Acct. USSGL Account Title Cust./ Noncust. Additional Information Required 9 E-8 1340 Interest Receivable S S 9 E-8 1349 Allowance for Loss on Interest Receivable S S 9 E-8 1360 Penalties, Fines, and Administrative Fees Receivable S S 9 E-8 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable S S 9 E-8 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees S 9 E-8 5801 Tax Revenue Accrual Adjustment S S 9 E-8 5809 Contra Revenue Accrual Adjustment S S 10 CALC (8 + 9) S 10 CALC (8 + 9) S 11 Transferred to Others (by Recipient): S 11 Transferred to Others (by Recipient): S 11 Trans Revenue Refunds S <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th></t<> | | | | | | |
| Line Trial Acct. USSGL Account Title Cust./ Noncust. Additional Information Required 9 E-8 1340 Interest Receivable S 9 E-8 1349 Allowance for Loss on Interest Receivable S 9 E-8 1349 Allowance for Loss on Interest Receivable S 9 E-8 1360 Penalties, Fines, and Administrative Fees Receivable S 9 E-8 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable S 9 E-8 5801 Caccounts Payable S Related to tax revenue refunded and custodial interest expense 9 E-8 5801 Tax Revenue Accrual Adjustment S S 10 Total Custodial Revenue S S S 10 CALC (8 + 9) S Related to tax revenue refundes. 11 Trade Others (by Recipient): I I I 11 Trade Others (by Recipient): I I 11 E-8 2110 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th></t<> | | | | | | |
| No. Bal. No. Title Noncust. 9 E-8 1340 Interest Receivable S 9 E-8 1349 Allowance for Loss on Interest Receivable S 9 E-8 1360 Penalties, Fines, and Administrative Fees Receivable S 9 E-8 1360 Penalties, Fines, and Administrative Fees Receivable S 9 E-8 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees S 9 E-8 2110 Accounts Payable S Related to tax revenue refunded and custodial interest expense 9 E-8 5801 Tax Revenue Accrual Adjustment E-8 S E 10 Total Custodial Revenue S E E 10 CALC (8 + 9) E E E 11 Transferred to Others (by Recipient): E E 11 E S Related to tax revenue refunds. 11* Cash collections: E E 10 Collections: E <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> | | | | | | |
| 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 Receivable S 9 E-B 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable S 9 E-B 2110 Accounts Payable S Related to tax revenue refunded and custodial interest expense 9 E-B 5800 Contra Revenue Accrual Adjustment S S 9 E-B 5800 Contra Revenue for Taxes S S 10 Total Custodial Revenue S S S 10 CALC (8 + 9) S S 11 Transferred to Others (by Recipient): Interest Revenue Refunds S' 11 E 2480 Custodial Lubility S' Cash collections only - from debits to 2980. 11 E 5890 Tax Revenue Refunds S S <td< th=""><th></th><th></th><th></th><th></th><th></th><th>Additional Information Required</th></td<> | | | | | | Additional Information Required |
| 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 Receivable S 9 E-B 1310 Allowance for Loss on Penalties, Receivable S 9 E-B 5801 Allowance for Loss on Penalties, Receivable S 9 E-B 5801 Contra Payable S 9 E-B 5809 Contra Revenue Accrual Adjustment S 9 E-B 5809 Contra Revenue for Taxes S 10 CALC (& + 9) | - | | | | | |
| Image: second | | | | | 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 Receivable S 9 E-B 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable S 9 E-B 2110 Accounts Payable S Related to tax revenue refunded and custodial interest expense 9 E-B 5801 Tax Revenue Accrual Adjustment S 9 9 E-B 5809 Contra Revenue for Taxes S 9 10 Total Custodial Revenue S 10 10 CALC (8 + 9) 10 10 CALC (8 + 9) Image: Contra for Contra for Contra for Contra for Contra For Contra for Contra for Contra for Contra for Contra For Contra for Contr | 9 | E-B | 1349 | | | |
| Penalties, Fines, and Administrative Fees Receivable S 9 E-B 1369 Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable S 9 E-B 2110 Accounts Payable S 9 E-B 5801 1 Tax Revenue Accrual Adjustment S 9 E-B 5809 10 Total Custodial Revenue S 10 CALC (8+9) S 10 CALC (8+9) S 11 Transferred to Others (by Recipient): S 11 E-B 2100 12 Accounts Payable S 13 Calcetions: S 14 E-B 2110 15 S900 Custodial Liability S* 11 E 5990 Counts Payable S 11 E 5990 Custodial Liability S* 11 E 5990 Custodial Liability S* 11 E 6930 Tax Revenue Refunds S 11 E | - | | 1000 | Receivable | S | |
| Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable S 9 E-B 2110 Accounts Payable S 9 E-B 5801 Tax Revenue Accrual Adjustment S 9 E-B 5809 Contra Revenue for Taxes S 9 E-B 5809 Contra Revenue for Taxes S 10 Total Custodial Revenue S Image: Contra Revenue for Taxes 10 CALC (8 + 9) Image: Contra Revenue for Taxes 10 CALC (8 + 9) Image: Contra Revenue for Taxes 11 Transferred to Others (by Recipient): Image: Contra Revenue Refunds S 11 E-B 2110 Accounts Payable S Related to tax revenue refunds. 11 E-B 2110 Accounts Payable S Related to tax revenue refunds. 11 E-B 2110 Accounts Payable S Related to tax revenue refunds. 11 E-B 2110 Accounts Payable S Related to tax revenue refunds. 11 E 5890 Tax Revenue Refunds S S Image | 9 | E-B | 1360 | | S | |
| Fines, and Administrative Fees Receivable S 9 E-B 2110 Accounts Payable S 9 E-B 5801 Tax Revenue Accrual Adjustment S 9 E-B 5809 Contra Revenue for Taxes S 9 E-B 5809 Contra Revenue for Taxes S 10 Total Custodial Revenue S Image: Contra Revenue S 10 CALC (8 + 9) Image: Contra Revenue S 10 CALC (8 + 9) Image: Contra Revenue Revenue S 10 CALC (8 + 9) Image: Contra Revenue Revenue S 11 Transferred to Others (by Recipient): Image: Contra Revenue Re | 9 | E-B | 1369 | | | |
| Image: style S 9 E-B 2110 Accounts Payable S Related to tax revenue refunded and custodial interest expense 9 E-B 5801 Tax Revenue Accrual Adjustment S 9 E-B 5809 Contra Revenue for Taxes S 9 E-B 5809 Contra Revenue for Taxes S 10 Total Custodial Revenue S Image: style S 10 CALC (8 + 9) Image: style S 10 CALC (8 + 9) Image: style S 10 CALC (8 + 9) Image: style S 11 Transferred to Others (by Recipient): Image: style S 11 Tax Revenue Regiones S Image: style S 11 E Style Cash collections only - from debits to 2980. 11 E 5890 Tax Revenue Refunds S 11 E 5890 Collections for Others S* 11 E 6330 Other Interest Expenses S 11 E 6330 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> | | | | | | |
| 9 E-B 2110 Accounts Payable S Related to tax revenue refunded and custodial interest expense 9 E-B 5801 Tax Revenue Accrual Adjustment S 9 E-B 5809 Contra Revenue for Taxes S 10 Total Custodial Revenue S Image: Contra Revenue S 10 CALC (8 + 9) Image: Contra Revenue Revenue S 11 Transferred to Others (by Recipient): Image: Contra Revenue Refunds S 11 E-B 2110 Accounts Payable S Related to tax revenue refunds. 11* 2980 Counts Payable S Related to tax revenue refunds. 11* 2980 Custodial Liability S* Cash collections only - from debits to 2980. 11 E 5890 Tax Revenue Refunds S Image: Contra Revenue Refunds S 11 E 5990 Collections for Others S* Image: Contra Revenue Refunds S 11 E 6330 Other Interest Expenses S Image: Contra Revenue Refunds S 11 E | | | | | _ | |
| 9 E-B 5801 Tax Revenue Accrual Adjustment S 9 E-B 5809 Contra Revenue for Taxes S 10 Total Custodial Revenue S Image: Contra Revenue S 10 Total Custodial Revenue S Image: Contra Revenue S 10 CALC (8 + 9) Image: Contra Revenue S 10 CALC (8 + 9) Image: Contra Revenue S 10 CALC (8 + 9) Image: Contra Revenue S 10 CALC (8 + 9) Image: Contra Revenue S 10 CALC (8 + 9) Image: Contra Revenue S 11 Ensort Collections: Image: Contra Revenue S Image: Contra Revenue 11 E-B 2110 Accounts Payable S Related to tax revenue refunds. 11* 2980 Custodial Liability S* Cash collections only - from debits to 2980. 11 E 5890 Tax Revenue Refunds S Image: Contra Revenue 11 E 6330 Other Interest Expenses S I | - | | | | | |
| Image: Second state of the second state second state second state of the second state of the se | | | | Accounts Payable | S | Related to tax revenue refunded and custodial interest expense |
| 10 Total Custodial Revenue S 10 CALC (8 + 9) 10 CALC (8 + 9) 11 Calco S 11 Transferred to Others (by Recipient): Image: Collections: 11 Fransferred to Others (by Recipient): Image: Collections: 11 E-B 2110 Accounts Payable S 11 E-B 2110 Accounts Payable S 11 E 5890 Custodial Liability S* Cash collections only - from debits to 2980. 11 E 5890 Tax Revenue Refunds S Image: Collections for Others 11 E 5990 Collections for Others S* Image: Collections for Others 11 E 6330 Other Interest Expenses S Image: Collection for Others S* 11 E 6330 Other Interest Expenses S Image: Collection for Others S* *Comment: If the balance of USSGL account 5990 is used to get the amount of cash collected for others, then USSGL account 2980 Image: Collection for Others Image: Collection for Others Image: Collection for Oth | 9 | E-B | 5801 | Tax Revenue Accrual Adjustment | | |
| 10 CALC (8 + 9) 11 CALC (8 + 9) Disposition of Collections: 11 11 Transferred to Others (by Recipient): 11 11 E-B 2110 Accounts Payable S 11* 2980 Custodial Liability S* Cash collections only - from debits to 2980. 11 E 5890 Tax Revenue Refunds S 11 E 5890 Collections for Others S* 11 E 5990 Collections for Others S* 11 E 6330 Other Interest Expenses S 11 E 6330 Other Interest Expenses S *Comment: 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. 12 [Increase]/Decrease in Amount Yet To Be Transferred (+/-) 12 12 E 5991 Accrued Collections for Others S* | 9 | E-B | 5809 | Contra Revenue for Taxes | S | |
| 10 CALC (8 + 9) Disposition of Collections: Image: Collection of Collections: 11 Transferred to Others (by Recipient): Image: Collection of Collection of Collections: 11 F-B 2110 Accounts Payable S 11* 2980 Custodial Liability S* Cash collections only - from debits to 2980. 11* E 5890 Tax Revenue Refunds S 11 E 5890 Collections for Others S* 11 E 5990 Collections for Others S* 11 E 6330 Other Interest Expenses S 11 E 6330 Other Interest Expenses S *Comment: 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. 12 [Increase]/Decrease in Amount Yet To Be Transferred (+/-) Image: S* 12 E 5991 Accrued Collections for Others S* "Optional Method" Image: S* Image: S* | | | | | | |
| Disposition of Collections: Image: Collection of Collection of Collection of Collection of Collections: 11 Transferred to Others (by Recipient): Image: Collection of Collec | 10 | Total C | ustodial R | levenue | S | |
| 11 Transferred to Others (by Recipient): Image: style of the | 10 | | CALC | (8 + 9) | | |
| 11 Transferred to Others (by Recipient): Image: style of the | | | | | | |
| 11 Transferred to Others (by Recipient): Image: style of the | | | | | | |
| 11 E-B 2110 Accounts Payable S Related to tax revenue refunds. 11* 2980 Custodial Liability S* Cash collections only - from debits to 2980. 11 E 5890 Tax Revenue Refunds S 11 E 5990 Collections for Others S* 11 E 6330 Other Interest Expenses S 11 E 6330 Other Interest Expenses S *Comment: 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. 12 Image: | Dispo | sition o | f Collectio | ons: | | |
| 11* 2980 Custodial Liability S* Cash collections only - from debits to 2980. 11 E 5890 Tax Revenue Refunds S 11 E 5990 Collections for Others S* 11 E 6330 Other Interest Expenses S 11 E 6330 Other Interest Expenses S *Comment: 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. 12 (Increase)/Decrease in Amount Yet To Be Transferred (+/-) 12 E 5991 7Optional Method" S* | 11 | Transfe | rred to Of | thers (by Recipient): | | |
| 11 E 5890 Tax Revenue Refunds S 11 E 5990 Collections for Others S* 11 E 6330 Other Interest Expenses S 11 E 6330 Other Interest Expenses S *Comment: 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. 12 (Increase)/Decrease in Amount Yet To Be Transferred (+/-) 12 E 5991 Accrued Collections for Others S* "Optional Method" S* | 11 | E-B | 2110 | Accounts Payable | S | Related to tax revenue refunds. |
| 11 E 5990 Collections for Others S* 11 E 6330 Other Interest Expenses S *Comment: 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. 12 (Increase)/Decrease in Amount Yet To Be Transferred (+/-) 12 E 5991 Accrued Collections for Others S* "Optional Method" S* | 11* | | 2980 | Custodial Liability | S* | Cash collections only - from debits to 2980. |
| 11 E 6330 Other Interest Expenses S *Comment: 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. 12 (Increase)/Decrease in Amount Yet To Be Transferred (+/-) 12 E 5991 Accrued Collections for Others S* "Optional Method" S* | 11 | E | 5890 | Tax Revenue Refunds | S | |
| *Comment: 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. 12 (Increase)/Decrease in Amount Yet To Be Transferred (+/-) 12 E 5991 12 E 5991 12 For the collections for Others S* "Optional Method" S* | 11 | E | 5990 | Collections for Others | S* | |
| should not be used. USSGL account 2980 is included on the crosswalk as an alternative to using USSGL account 5990. 12 (Increase)/Decrease in Amount Yet To Be Transferred (+/-) 12 E 5991 Accrued Collections for Others S* "Optional Method" S* S* | 11 | E | 6330 | Other Interest Expenses | S | |
| should not be used. USSGL account 2980 is included on the crosswalk as an alternative to using USSGL account 5990. 12 (Increase)/Decrease in Amount Yet To Be Transferred (+/-) 12 E 5991 Accrued Collections for Others S* "Optional Method" S* S* | *Comm | l nent: If th | ne balance | of USSGL account 5990 is used to | get the amount of ca | sh collected for others, then USSGL account 2980 |
| 12 (Increase)/Decrease in Amount Yet To Be Transferred (+/-) 12 E 12 E 5991 Accrued Collections for Others S* | | | | | - | |
| 12 E 5991 Accrued Collections for Others S* "Optional Method" S* | | | | | | |
| 12 E 5991 Accrued Collections for Others S* "Optional Method" S* | 12 | (Increas | se)/Decrea | ase in Amount Yet To Be Transfer | red (+/-) | |
| "Optional Method" | | | | | | |
| | | | | | | |
| | 12 | E-B | 2980 | Custodial Liability | S* | Amount yet to be collected. (Increase)/Decrease |

| Line No. | Trial Bal. | Acct. No. | USSGL Account Title | USSGL Account Attributes/1 Adjusted Trial Balance Cust./ Noncust. | Additional Information Required |
|-------------|---------------|--------------|-------------------------|--|--|
| | | | | | |
| 13 | Refund | s and Oth | er Payments | | |
| 13 | E | 5890 | Tax Revenue Refunds | S | |
| 13 | Е | 6330 | Other Interest Expenses | S | |
| 13 | E-B | 2110 | Accounts Payable | S | Related to tax revenue refunded and custodial interest expense |
| 14 | Retaine | d by the l | Reporting Entity | | |
| 14 | | CALC | (10 - 11 - 12 - 13) | | |
| If "Optio | onal Meth | nod" is use | ed | | |
| 14 | | CALC | (10 - 11 + 12 - 13) | | |
| 15 | Net Cus | stodial Ac | l tivity | | |
| 15 | | CALC | (10 - 11 - 12 - 13 -14) | | Must equal zero. |
| If "Optic | onal Meth | nod" is use | ed | | |
| 15 | | CALC | (10 - 11 + 12 - 13 -14) | | Must equal zero. |

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," 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.
- * By definition, the USSGL account can only have this USSGL acount attribute domain.