# U.S. Government Standard General Ledger

# SECTION V. USSGL Crosswalks to Standard External Reports

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

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

Lines appearing in bold typeface indicate early implemented USSGL accounts.

All crosswalks are preclosing.

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

		Page Number
$\triangleright$	SF 133: Report on Budget Execution and Budgetary Resources	V - 3
$\triangleright$	FMS 2108: Yearend Closing Statement	V - 21
$\triangleright$	Budget Program and Financing (P&F) Schedule Prior Year Actual	
	Column	V - 29
$\triangleright$	OMB Form and Content Financial Statements	
	Balance Sheet	V - 49
	• Statement of Net Cost	V - 67
	• Statement of Changes in Net Position	V - 71
	• Statement of Budgetary Resources (crosswalk merged with	
	SF 133: Report on Budget Execution and Budgetary Resources,	
	pages V - 3 through V - 20)	
	Statement of Custodial Activity	V - 77

SECTION V

This page was intentionally left blank.

SECTION V

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

SECTION V

		U	SSGL	Account Att	ributes/1									l
nt USSGL Account Title	Debit/ Credit	Begin/ End/4		Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addi. Info.
pated														1
Anticipated Recoveries of Prior-Year Obligations	D	E									+	-	U	5
														1
t authority:														
oriation:														13
Debt Liquidation Appropriations		E		###-###							+	-	U	
Liquidation of Deficiency - Appropriations		E		###-###							+	-	U	
Appropriated Trust or Special Fund Receipts		E		###-###							+	-	U	
Loan Subsidy Appropriation		E		###-###							+	-	U	
Loan Administrative Expense Appropriation		Е		###-###							+	-	U	
Reestimated Loan Subsidy Appropriation		E		###-###							+	-	U	
Other Appropriations Realized		E		###-###							+	-	U	
Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E		###-###							+	-	U	4
Authority Adjusted for Interest on the Bureau of the Public Debt Securities		В		###-###							-	+	U	4
Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	Р	###-###							+	-	U/E	
Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E		###-###							+	-	U	
Loan Modification Adjustment Transfer Appropriation		Е		###-###							+	-	U	
Amounts Appropriated From Specific Invested TAFS - Receivable		E		###-###							+	-	U/E	4
Amounts Appropriated From Specific Invested TAFS - Receivable		В		###-###							-	+	U/E	4
Amounts Appropriated From Specific Invested TAFS - Payable		Е		###-###							+	-	U/E	4
Amounts Appropriated From Specific Invested TAFS - Payable		В		###-###							-	+	U/E	4
Amounts Appropriated From Specific Invested TAFS - Transfers-In		Е	Р	###-###							+	-	U/E	
Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E		###-###							+	-	U/E	
Appropriation To Liquidate Contract Authority		E		###-###							+	-	U/E	
Reappropriations		E		###-###							+	-	U	
Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		E		###-###							+	-	U	
Temporary Reduction/Cancellation Returned by Appropriation		E	P/D	###-###							+	-	U	4
Temporary Reduction/Cancellation Returned by Appropriation	1	В	P/D	###-###	l				1	l	-	+	U	4
Adjustments to Indefinite No-Year Authority	D	Е		###-###					l		+	-	U	
Receipts Unavailable for Obligation Upon Collection	1	E		###-###							+	-	U	4
Receipts Unavailable for Obligation Upon Collection		В		###-###							-	+	U	4
														I
		_												-
Appropriations Anticipated - Indefinite		E		###-###					<u> </u>		+	-	U	5
Appropriations	Anticipated - Indefinite	Anticipated - Indefinite	Anticipated - Indefinite E	Anticipated - Indefinite E	Anticipated - Indefinite	Anticipated - Indefinite	Anticipated - Indefinite     E     ###-###       Image: Constraint of the second seco	Anticipated - Indefinite     E     ###-###     Image: Constraint of the second secon	Anticipated - Indefinite     E     ###-###     Image: Constraint of the second secon	Anticipated - Indefinite     E     ###-###     Image: Constraint of the second secon	Anticipated - Indefinite     E     ###-###     C     C     C     C       Image: Control of the second sec	Anticipated - Indefinite     E     ###-###     C     C     C     C       Image: Anticipated - Indefinite     Image: Anticipated - Indefinit	Anticipated - Indefinite       E       ###-###       C       C       C       C       C         0	Anticipated - Indefinite       Image: Marking the system of

SECTION V

					U	SSGL /	Account Att	ributes/1									ł
133 Line No.		USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4			Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
3B	3B	Borrowin	g authority														
3B	3B	4042	Estimated Indefinite Borrowing Authority		Е		###-###							+	-	U	5
3B	3B	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		Е	В	###-###							+	-	U	
3B	3B	4141	Current-Year Borrowing Authority Realized		E		###-###							+	-	U	
3C	3C	Contract	-														
3C	3C		Estimated Indefinite Contract Authority		E		###-###							+	-	U	5
3C	3C	4131	Current-Year Contract Authority Realized		E		###-###							+	-	U	
																	L
3D	3D		authority from offsetting collections (gross):														I
3D1	3D1	Earned															<b></b>
3D1a	3D1a	Collected			_												
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		E									+	-	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		Е									+	-	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	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E									+	-	U/E	
3D1a	3D1a	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E									+	-	U/E	
3D1b	3D1b	-	n receivables from Federal sources														
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		Е									+	-	U/E	4
3D1b	3D1b	4281	Actual Program Fund Subsidy Receivable		В									-	+	U/E	4
3D1b	3D1b	4283	Interest Receivable From Treasury		E									+	-	U/E	4
3D1b	3D1b	4283	Interest Receivable From Treasury		В									-	+	U/E	4
3D1b	3D1b	4285	Receivable From the Liquidating Fund		E									+	-	U/E	4

SECTION V

					U	SSGL	Account Att	ributes/1									
133 Line No.		USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4			Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
3D1b	3D1b	4285	Receivable From the Liquidating Fund		В									-	+	U/E	4
3D1b	3D1b	4286	Receivable From the Financing Fund		E									+	-	U/E	4
3D1b	3D1b	4286	Receivable From the Financing Fund		В									-	+	U/E	4
3D1b	3D1b	4287	Other Federal Receivables		E									+	-	U/E	4
3D1b	3D1b	4287	Other Federal Receivables		В									-	+	U/E	4
3D2	3D2	Change i	n unfilled customer orders (+ or -):														
3D2a	3D2a	Advance	received														
3D2a	3D2a	4222	Unfilled Customer Orders With Advance		E									+	-	U/E	4
3D2a	3D2a	4222	Unfilled Customer Orders With Advance		В									-	+	U/E	4
3D2b	3D2b	Without a	advance from Federal sources														
3D2b	3D2b	4221	Unfilled Customer Orders Without Advance		Е								F/E	+	-	U/E	4
3D2b	3D2b	4221	Unfilled Customer Orders Without Advance		В								F/E	-	+	U/E	4
																,,	
3D3	3D3	Anticipat	ed for rest of year, without advance														
3D3	3D3	4060	Anticipated Collections From Non-Federal Sources	D	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														
3D4	3D4	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	S	###-###							+	-	U	
3D4	3D4	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E		###-###							+	-	U	
3D4	3D4	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	S	###-###							+	-	U	4
3D4	3D4	4384	Temporary Reduction/Cancellation Returned by Appropriation		В	S	###-###							-	+	U	4
3D5	3D5	Expendit	ure transfers from trust funds:													[]	14
3D5a	N/A	Collected	I														
3D5a	3D5	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E									+	-	U/E	
3D5b	N/A	Change i	n receivables from trust funds	1								<u> </u>				·	1
3D5b	3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	1	E									+	-	U/E	4
3D5b	3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	1	B									-	+	U/E	4
	ł			1	-												1
3D5c	N/A	Anticipat	ed													·	
3D5c	3D5	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		E							1		+	-	U	5
												[			Γ		
N/A	3E	Subtotal			Γ									Γ		1	

SECTION V

					U	SSGL	Account Att	ributes/1									I
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4		Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
N/A	3E	Subtotal (	of line 3, SBR only) (+3A+3B+3C+3D1a+3D1b+3D2a+3D2b+3D3+3D4+3D5)														22
4	4		nditure transfers, net:														15
4A	N/A		ansfers, budget authority (+ or -)													l	
4A	4	4137	Transfers of Contract Authority		Е		###-###							+	-	U/E	4
4A	4	4137	Transfers of Contract Authority		В		###-###							-	+	U/E	4
4A	4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		Е		###-###							+	-	U/E	4
4A	4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		В		###-###							-	+	U/E	4
4A	4	4167	Allocations of Realized Authority - Transferred From Invested Balances		Е		###-###							+	-	U/E	
4A	4	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E		###-###							+	-	U	
4A	4	4170	Transfers - Current-Year Authority		Е		###-###							+	-	U	
4A	4	4171	Nonallocation Transfers of Invested Balances - Receivable		Е		###-###							+	-	U/E	4
4A	4	4171	Nonallocation Transfers of Invested Balances - Receivable		В		###-###							-	+	U/E	4
4A	4	4172	Nonallocation Transfers of Invested Balances - Payable		Е		###-###							+	-	U/E	4
4A	4	4172	Nonallocation Transfers of Invested Balances - Payable		В		###-###							-	+	U/E	4
4A	4	4173	Nonallocation Transfers of Invested Balances - Transferred		Е		###-###							+	-	U/E	
4A	4	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		Е		###-###							+	-	U	
4B	N/A	Anticipat	ed transfers, budget authority (+ or -)														
4B	4	4160	Anticipated Transfers - Current-Year Authority		Е		###-###							+	-	U	5
4B	4	4165	Allocations of Authority - Anticipated From Invested Balances		E		###-###							+	-	U	5
4C	N/A	Actual tr	ansfers, unobligated balances (+ or -)														
40 4C	4	4176	Allocation Transfers of Prior-Year Balances	-	E	-								+		U/E	-
40 40	4	4170	Transfers - Prior-Year Balances		E									+	-	U	
40 40	4	4190	Balance Transfers - Extension of Availability Other Than Reappropriations		E									+	-	U/E	
40 40	4	4191 4192	Balance Transfers - Extension of Availability Other Than Reappropriations Balance Transfers - Unexpired to Expired	-	E						-	-		+	-	U/E	
40 40	4	4192	Transfer of Expired Expenditure Transfers - Receivable		E									+	-	U/E	
4C 4C	4	4199	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources		E	-								++	-	U/E	<u> </u>
					_												
4D	N/A	Anticipat	ed transfers, unobligated balances (+ or -)	Ī	1	1								1	l		
4D	4	4180	Anticipated Transfers - Prior-Year Balances		E									+	-	U	5
5	5	Tempora	rily not available pursuant to Public Law (-)													<b> </b>	┣───
5	5	4382	Temporary Reduction - New Budget Authority	l	E		###-###							+	-	U	
5	5	4383	Temporary Reduction - New Budger Authonity		E		###-###							+		U	
5	5	4363	Temporary Reduction - Prior-Year Balances Temporary Reduction of Appropriation From Unavailable Receipts, New Budget		E	-	###-###							++	-	U	<u> </u>
-	-		Authority													Ŭ,	

SECTION V

					ι	ISSGL /	Account Att	ributes/1									
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addi. Info.
5	5	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E		###-###							+	-	U	
5	5	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary		E		###-###							+	-	U	5
5	5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E		###-###							+	-	U	4
5	5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		В		###-###							-	+	U	4
5	5	4398	Offsetting Collections Temporarily Precluded From Obligation		Е		###-###							+	-	U	4
5	5	4398	Offsetting Collections Temporarily Precluded From Obligation		В		###-###							-	+	U	4
5	5	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E		###-###							+	-	U	
6	6		ntly not available (-):														16
6A	N/A		ions of expired and no-year accounts (-)														
6A	6		Canceled Authority		E									+	-	U/E	
6A	6		Cancellation of Appropriation From Unavailable Receipts		E									+	-	U/E	
6A	6		Cancellation of Appropriation From Invested Balances		E									+	-	U/E	
6A	6	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		E									+	-	U/E	
6B	N/A	Enacted I	reductions (-)														
6B	6		Permanent Reduction - New Budget Authority		E		###-###							+	-	U	
6B	6	4393	Permanent Reduction - Prior-Year Balances		E		###-###							+	-	U/E	<u> </u>
	-				_	-											<u> </u>
6C	N/A	Capital tr	ansfers and redemption of debt (-)														
6C	6	•	Actual Repayments of Debt, Current-Year Authority		E									+	-	U/E	L
6C	6 6	4147	Actual Repayments of Debt, Prior-Year Balances		E	-								+	-	U/E	<u> </u>
6C	6		Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E									+	-	U/E	
6C	6	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E									+	-	U/E	
6D	N/A		chority withdrawn (-)														L
6D	6		Appropriation To Liquidate Contract Authority Withdrawn		E									+	-	U/E	
6D	6	4132	Substitution of Contract Authority		E									+	-	U	
6D	6		Decreases to Indefinite Contract Authority		E									+	-	U/E	
6D	6		Contract Authority Withdrawn		E									+	-	U/E	
6D	6		Contract Authority Liquidated		E	S								+	-	U/E	
6D	6		Substitution of Borrowing Authority		Е									+	-	U/E	
6D	6		Decreases to Indefinite Borrowing Authority		E									+	-	U/E	
6D	6		Borrowing Authority Withdrawn		E									+	-	U/E	
6D	6	4391	Adjustments to Indefinite No-Year Authority	С	E									+	-	U	

SECTION V

					U	SSGL	Account Att	tributes/1									I
133 Line No.		USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4		Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addl. Info.
6E	N/A	Pursuant	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	Anticipat	ed for rest of year (-)														
6F	6	4034	Anticipated Adjustments to Contract Authority		Е									+	-	U	5
6F	6		Anticipated Reductions to Borrowing Authority		Е									+	-	U	5
6F	6		Anticipated Transfers to the General Fund of the Treasury		Е									+	-	U	5
-	-	-			_											-	-
7	7	Total buc	l Igetary resources														
STATUS	OF BUDGE	ETARY RE	SOURCES														
8	8	Obligatio	ns incurred:														
8A	8A	Direct:															17
8A1	N/A	Category	A (sometimes includes program categories)														
8A1	8A		Undelivered Orders - Obligations, Unpaid		E			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			A	###		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			A	###		D			-	+	U/E	4
8A1	8A	4901	Delivered Orders - Obligations, Unpaid		В			A	###		D			+	-	U/E	4
8A1	8A	4902	Delivered Orders - Obligations, Paid		E			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	
8A2	N/A	Category	B (program 1), (program 2\program category 1), (program 3\program category 2)														<u> </u>
8A2	8A	4801	Undelivered Orders - Obligations, Unpaid		E	<u> </u>		В	###	###	D			-	+	U/E	4
8A2	8A	4801	Undelivered Orders - Obligations, Unpaid		B	<u> </u>		В	###	###	D			+	-	U/E	4
8A2	8A	4802	Undelivered Orders - Obligations, Orlpaid Undelivered Orders - Obligations, Prepaid/Advanced		E	<u> </u>		B	###	###	D			-	+	U/E	4
8A2	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			B	###	###	D			+	-	U/E	4
8A2	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	1	E			B	###	###	D		<u> </u>	-	+	U/E	<u> </u>
8A2	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Orpan UPrepaid/Advanced		E			В	###	###	D			-	+	U/E	

SECTION V

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

SECTION V

					U	SSGL /	Account Att	ributes/1									1
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4		Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addi. Info.
8B2	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			В	###	###	R			-	+	U/E	4
8B2	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В			В	###	###	R			+	-	U/E	4
8B2	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			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		Е			В	###	###	R			-	+	U/E	4
8B2	8B	4901	Delivered Orders - Obligations, Unpaid		В			В	###	###	R			+	-	U/E	4
8B2	8B	4902	Delivered Orders - Obligations, Paid		E			В	###	###	R			-	+	U/E	
8B2	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			В	###	###	R			-	+	U/E	
8B2	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			В	###	###	R			-	+	U/E	
8B3	N/A	Exempt fi	rom 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	
8B3	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			С			R			-	+	U/E	
8B3	8B	4901	Delivered Orders - Obligations, Unpaid		E			С			R			-	+	U/E	4
8B3	8B	4901	Delivered Orders - Obligations, Unpaid		В			С			R			+	-	U/E	4
8B3	8B	4902	Delivered Orders - Obligations, Paid		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	
N/A	8C	Subtotal	(+8A+8B)														22
9	9	Unobligat	ted balance:														
9A	9A	Apportion	ned:														19
9A1	N/A	Balance,	currently available														
9A1	9A	4510	Apportionments	1	E							Α		-	+	U	
9A1	9A	4610	Allotments - Realized Resources		E									-	+	U	
9A1	9A	4700	Commitments - Programs Subject to Apportionment		E									-	+	U	
																'	
9A2	N/A		ned for subsequent periods														
9A2	9A		Apportionments		E							S		-	+	U	
9A2	9A	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E							S		-	+	U	5

SECTION V

					U	SSGL	Account Att	ributes/1									1
133 Line No.		USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4		Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addi. Info.
9A3	9A	Anticipat														<u> </u>	
9A3	9A	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment		E							A		-	+	U	5
9B	9B	Exompt f	rom apportionment:	-			-			-						ļ]	20
9B1		-	currently available														20
9B1	9B		Unobligated Funds Exempt From Apportionment		E									-	+	U	<u> </u>
9B1	9B 9B		Commitments - Programs Exempt From Apportionment		E									-	+	U	<u> </u>
901	90	4720	Communents - Programs Exempt From Apportionment	-	E							-		-	+	0	I
9B2	N/A	Anticipate	ed (+ or -)													┝────┘	<b> </b> '
9B2	9B		Anticipated Resources - Programs Exempt From Apportionment	-	E							-		-	+	U	5
9D2	30	4090	Anticipated Resources - Programs Exempt From Appontonment		E									-	Ŧ	0	5
N/A	9C	Subtotal	(+9A + 9B)														22
			,										-			<sup> </sup>	
10	10	Unobligat	ted balance not available:														21
10A	N/A	Deferred															
10A	10	4430	Unapportioned Authority - OMB Deferral		E									-	+	U	
10B	N/A	Withheld	pending rescission														
10B	10	4420	Unapportioned Authority - Pending Rescission		E									-	+	U	
10C	N/A	Other														ļ!	l
			A stick at a 10 strain Error New Error 10 strain	0	-											L	-
10C	10	4060	Anticipated Collections From Non-Federal Sources	С	E									-	+	UU	5
10C 10C	10 10	4070 4210	Anticipated Collections From Federal Sources	С	E									-	+	U	5
10C	10		Anticipated Reimbursements and Other Income Anticipated Recoveries of Prior-Year Obligations	C C	E									-	+	U	5
10C	10	4310		C	E									-	++	U	5
10C	10		Unapportioned Authority Funds Not Available for Commitment/Obligation		E									-	+	U	<u> </u>
10C	10		Allotments - Expired Authority		E									-	+	E	<u> </u>
100	10	4050	Allouments - Expired Additionty		E									-	+		
11	11	Total stat	us of budgetary resources	-													
			• • •			<u> </u>										<sup> </sup>	<u>├</u> ──
CHANGE	IN OBLIG	ATED BAL	ANCES														
				1	1						1					(	
12	12	-	balance, net:	1												[]	
12A	12A	Unpaid ol	bligations, brought forward, October 1 (+)	1	1											(	
12A	12A	4801	Undelivered Orders - Obligations, Unpaid		В									-	+	U/E	
12A	12A	4901	Delivered Orders - Obligations, Unpaid	1	В						1			-	+	U/E	

SECTION V

					U	SSGL	Account Att	tributes/1									I
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4	Auth Type	Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addi. Info.
12B	12B		ted customer payments from Federal sources, brought forward, October 1 (-)		_												
12B	12B	4221	Unfilled Customer Orders Without Advance		В								F/E	-	+	U/E	
12B	12B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В									-	+	U/E	
12B	12B	4251	Reimbursements and Other Income Earned - Receivable		В								F/E	-	+	U/E	
12B	12B	4281	Actual Program Fund Subsidy Receivable		В									-	+	U/E	
12B	12B	4283	Interest Receivable From Treasury		В									-	+	U/E	
12B	12B	4285	Receivable From the Liquidating Fund		В									-	+	U/E	
12B	12B	4286	Receivable From the Financing Fund		В									-	+	U/E	
12B	12B	4287	Other Federal Receivables	_	В									-	+	U/E	
N/A	12C	Total. un	paid obligated balance, brought forward, net (+12A-12B)														22
-	-																
13	13	Obligatio	ns incurred (+)														
13	13	4801	Undelivered Orders - Obligations, Unpaid		Е									-	+	U/E	4
13	13	4801	Undelivered Orders - Obligations, Unpaid		В									+	-	U/E	4
13	13	4802	Undelivered Orders - Obligations, Prepaid/Advanced		Е									-	+	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		Е									-	+	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														L	
14	14		Undelivered Orders - Obligations, Prepaid/Advanced		E									+	-	U/E	4
14	14		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		Е									+	-	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	
																ļ'	
15	15	Obligated	d balance transfers, net:													L'	

SECTION V

					U	SSGL /	Account Att	ributes/1									1
133 Line No.		USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4		Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addi. Info.
15A	15A	A. Actual	transfers, unpaid obligations (+ or -)														
15A	15A	4831	Undelivered Orders - Obligations Transferred, Unpaid		E									-	+	U/E	
15A	15A	4931	Delivered Orders - Obligations Transferred, Unpaid		E									-	+	U/E	
15B	15B	B. Actual	transfers, uncollected customer payments from Federal sources (+ or -)														
15B	15B	4199	Transfer of Expired Expenditure Transfers - Receivable		E									-	+	U/E	
15B	15B	4230	Unfilled Customer Orders Without Advance - Transferred		E								F/E	-	+	U/E	
15B	15B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E									-	+	U/E	
15B	15B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		Е								F/E	-	+	U/E	
15B	15B	4234	Other Federal Receivables - Transferred		Е									-	+	U/E	
N/A	15C	Total unp	aid obligated balance transferred, net (+15A+15B)														22
16	16	Recoverie	es of prior-year unpaid obligations, actual (-)														
16	16		Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E									-	+	U/E	
16	16		Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									-	+	U/E	
17	17	Change in	n uncollected customer payments from Federal sources													l	
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		Е								F/E	-	+	U/E	4
17	17	4251	Reimbursements and Other Income Earned - Receivable		В									+	-	U/E	4
17	17	4281	Actual Program Fund Subsidy Receivable		Е									-	+	U/E	4
17	17	4281	Actual Program Fund Subsidy Receivable		В									+	-	U/E	4
17	17		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		Е									-	+	U/E	4
17	17		Receivable From the Financing Fund	Ĩ.	В									+	-	U/E	4
17	17	4287	Other Federal Receivables	1	E									-	+	U/E	4
17	17	4287	Other Federal Receivables		В									+	-	U/E	4
																ļ	
	18	-	balance, net, end of period:													ļ	$\vdash$
-	18A	•	bligations (+)													L	
18A	18A	4801	Undelivered Orders - Obligations, Unpaid		E									-	+	U/E	

SECTION V

					U	SSGL	Account Att	ributes/1									l
133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	Debit/ Credit	Begin/ End/4		Pub. Law No.	Apport. Categ.	Program Rpt. Cat.	Apport. Cat. B /10	Reimb. Flag	Avail. Time	Trans. Partner	Debit	Credit	TAFS Status/3	Addi. Info.
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		Е									-	+	U/E	
18A	18A	4901	Delivered Orders - Obligations, Unpaid		Е									-	+	U/E	
18A	18A	4931	Delivered Orders - Obligations Transferred, Unpaid		Е									-	+	U/E	
18A	18A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E									-	+	U/E	
18A	18A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E									-	+	U/E	
18B	18B	Uncollect	ed customer payments from Federal sources (-)														
18B	18B	4199	Transfer of Expired Expenditure Transfers - Receivable		Е									-	+	U/E	
18B	18B	4221	Unfilled Customer Orders Without Advance		E								F/E	-	+	U/E	
18B	18B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E									-	+	U/E	
18B	18B	4230	Unfilled Customer Orders Without Advance - Transferred		E								F/E	+	-	U/E	
18B	18B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E									+	-	U/E	
18B	18B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E								F/E	+	-	U/E	
18B	18B	4234	Other Federal Receivables - Transferred		E									+	-	U/E	
18B	18B	4251	Reimbursements and Other Income Earned - Receivable		E								F/E	-	+	U/E	
18B	18B	4281	Actual Program Fund Subsidy Receivable		E									-	+	U/E	
18B	18B	4283	Interest Receivable From Treasury		E									-	+	U/E	
18B	18B	4285	Receivable From the Liquidating Fund		E									-	+	U/E	
18B	18B	4286	Receivable From the Financing Fund		E									-	+	U/E	
18B	18B	4287	Other Federal Receivables		E									-	+	U/E	
N/A	18C	Total, un	paid obligated balance, net end of period (+18A-18B) Same as sum of amounts reporte	ed on line	s 12 thro	ough 1	7.										22
NET OUT	TLAYS																
	1																
19	19	Net Outla	vs:														
19A	19A	Gross ou	-														
19A	19A		Undelivered Orders - Obligations, Prepaid/Advanced	1	E									-	+	U/E	4
19A	19A	4802	Undelivered Orders - Obligations, Prepaid/Advanced	1	B							<u> </u>		+	-	U/E	4
19A	19A		Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	1	E									-	+	U/E	
19A	19A	4902	Delivered Orders - Obligations, Paid	1	E	<u> </u>								-	+	U/E	<u> </u>
19A	19A	4908	Authority Outlayed Not Yet Disbursed	1	E									-	+	U	4
19A	19A	4908	Authority Outlayed Not Yet Disbursed	1	B									+	-	U	4
19A	19A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	1	E									-	+	U/E	
				1						1				1			1

SECTION V

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

### Part 1

### SUPPLEMENT

SECTION V

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

SECTION V

#### FOOTNOTES AND ADDITIONAL INFORMATION:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### Part 1

### SUPPLEMENT

SECTION V

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

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

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

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

SECTION V

This page was intentionally left blank.

### SECTION V

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

	S 2108		USSGL Account			Account A		
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin End	Auth. Type	Borrow. Source	Trans. Partner	Add Info
	For All Unex	pended Bala	Inces:					
1	Treasury App	propriation I	Fund Symbol					
	Due ele einer II		Delense Tessen Omelia					<b> </b>
2	Preciosing U	nexpended	Balance - Treasury Supplied					├
3		N/A						
4	Unobligated		ed Balance Withdrawn/Canceled					
4		4350	Canceled Authority	E				
4		4391	Adjustments to Indefinite No-Year Authority	E				<u> </u>
5	Postclosing	Unexpended	l I Balance	+				├
5			Fund Balance With Treasury	E				<u> </u>
				_				<u> </u>
6	Other Author	izations						
	For Tropoury	Appropriati	ion Fund Symbols With Unrealized Discounts:					<u> </u>
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
0	511	1021		-				2,0
	For Treasury	Appropriati	ion Fund Symbols With Imprest Funds:					
6	921	1120	Imprest Funds	E				2
6	921	1130	Funds Held by the Public	E				2
	For Trossury	Appropriati	ion Fund Symbols With Unamortized Discounts or Premiums:					┝───
6	931	1340	Interest Receivable	E				4,5
6	931	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2,4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2,4
6	931	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2,4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				2
	,		ion Fund Symbols With Investments in Treasury Securities:					
6	971 971	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				2
6	9/1	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				2
	For Treasury	Appropriati	ion Fund Symbols With Investments in Agency Securities:					<u> </u>
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F	2,3
	For Tropour	Appropriati	ian Funda Sumbola With Investments in NonFederal Securities: NATIONAL DAILDOAD DETIDEMENT INVESTMENT	TDUET FU		/		
6	973	1618	ion Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT Market Adjustment - Investments					
6	973 973	1618	Market Adjustment - Investments Investments in Securities Other Than the Bureau of the Public Debt Securities	E			х	2,3 2,3
ю	913	1620	investments in Securities Other Than the Bureau of the Public Debt Securities	E			~	2,3

### SUPPLEMENT

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

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

### SUPPLEMENT

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

	S 2108		USSGL Account		USSGL	Account A	Attributes/1	
Column	Auth. Ind./2			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info.
								ĺ
1	Treasury App	propriation	Fund Symbol					1
2	Balance of B	orrowing A	uthority - Treasury Supplied					
3	Increases							
3	951	4141	Current-Year Borrowing Authority Realized	E				2
3	962	4141	Current-Year Borrowing Authority Realized	E				2
5	302	4141						2
4	Borrowings							
4	951	4145	Borrowing Authority Converted to Cash	Е				2
4	962	4145	Borrowing Authority Converted to Cash	E				2
								ĺ
5	Adjustments							l
5	951	4140	Substitution of Borrowing Authority	E				2
5	962	4140	Substitution of Borrowing Authority	E				2
5	951	4143	Decreases to Indefinite Borrowing Authority	E				2
5	962	4143	Decreases to Indefinite Borrowing Authority	E				2
5	951	4144	Borrowing Authority Withdrawn	E				2
5	962	4144	Borrowing Authority Withdrawn	E				2
								I
	CALC (2 + 3 -	4 - 5) Also	Equals:					I
	Balance							<b> </b>
6	951	4140	Substitution of Borrowing Authority	E				2
6	962	4140	Substitution of Borrowing Authority	E				2
6	951	4141	Current-Year Borrowing Authority Realized	E				2
6	962	4141	Current-Year Borrowing Authority Realized	E				2
6	951	4143	Decreases to Indefinite Borrowing Authority	E				2
6	962		Decreases to Indefinite Borrowing Authority	E				2
6	951	4144	Borrowing Authority Withdrawn	E				2
6	962	4144	Borrowing Authority Withdrawn	E				2
6	951	4145	Borrowing Authority Converted to Cash	E				2
6	962	4145	Borrowing Authority Converted to Cash	E				2
6	951	4149	Borrowing Authority Carried Forward	В				2
6	962	4149	Borrowing Authority Carried Forward	В	ļ			2
								ı

### SUPPLEMENT

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

FM	S 2108		USSGL Account		USSGL	Account A	Attributes/1	
Column	Auth. Ind./2			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info.
1	Treasury App	propriation F	Fund Symbol					
· · ·								
2	Balance of Co	ontract Auth	nority - Treasury Supplied					
3	New Contract	t Authority						
3	941		Current-Year Contract Authority Realized	E	-			2
			· · · · · · · · · · · · · · · · · · ·					
4	Appropriation	ns To Liquio	late					
4	941		Contract Authority Liquidated	E				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. Rea	storations.	or Adjustments					
5	941		Decreases to Indefinite Contract Authority	E				2
5	941	4134	Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	E				2
5	941	4392	Permanent Reduction - New Budget Authority	E				2
5	941	4393	Permanent Reduction - Prior-Year Balances	E				2
	CALC (2 + 3 -	4 +/- 5) Als	o Equals:					
6			ntract Authority					
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4133	Decreases to Indefinite Contract Authority	Е				2
6	941	4134	Contract Authority Withdrawn	E				2
6	941		Contract Authority Liquidated	E				2
6	941		Contract Authority To Be Liquidated by Trust Funds	E				2
6	941		Contract Authority Carried Forward	В				2
6	941		Permanent Reduction - New Budget Authority	E				2
6	941	4393	Permanent Reduction - Prior-Year Balances	E				2
								·

### SUPPLEMENT

FMS	S 2108		USSGL Account		USSGL	Account A	ttributes/1	
Column	Auth. Ind./2			Begin	Auth.	Borrow.	Trans.	Addl.
Number	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info.
1	Treasury Apr	propriation	 Fund Symbol					
	nououry rep	of opination i						[
2	Balance of C	ontract Aut	hority - Treasury Supplied					
3	New Contrac	t Authority						
3	941	4131	Current-Year Contract Authority Realized	E				2
4	Appropriatio	ns To Liquid	date					
4	941		Contract Authority Liquidated	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	В				2
5	Writeoffs. Re	storations.	or Adjustments					
5	941		Substitution of Contract Authority	E				2
5	941		Decreases to Indefinite Contract Authority	E				2
5	941	4134	Contract Authority Withdrawn	E				2
5	941	4135	Contract Authority Liquidated	E				2
	CALC (2 + 3 -	4 -5) Also E	Equals:					
6			ntract Authority					
6	941	4131	Current-Year Contract Authority Realized	E				2
6	941	4132	Substitution of Contract Authority	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

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

SECTION V

	S 2108	-	USSGL Account		USSGL	Account A	Attributes/1	
	Auth. Ind./2			Begin	Auth.	Borrow.	Trans.	Addl
Number	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info
	For all Treasu	iry appropr	iation Fund Symbols:					
7	Deimekungen	mta Farma	d and Defende					
7 7	Reimburseme	4081	d and Refunds Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	E				
7		4081	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	E				
7		4082	Transfers - Current-Year Authority - Receivable - Transferred	E				
7		4083	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation	E				7
7		4125	Amounts Appropriated From Specific Invested TAFS - Receivable	E				<u> </u>
7		4120	Transfers of Contract Authority	E				
7		4137	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				I
7		4168	Allocations of Realized Authority Pro Be transferred From Invested Balances	E				
7		4100	Nonallocation Transfers of Invested Balances - Receivable	E				I
7		4171	Transfer of Expired Expenditure Transfers - Receivable	E				I
7		4199	Appropriation Trust Fund Expenditure Transfers - Receivable	E				
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				
7		-	Reimbursements and Other Income Earned - Receivable - Transferrec	E				I
7		4233	Other Federal Receivables - Transferred	E				I
7		4234					<b>F</b> / <b>F</b>	ł
7		4251	Reimbursements and Other Income Earned - Receivable	E			F/E	ł
7		4281	Actual Program Fund Subsidy Receivable	_				ł
/		4283	Interest Receivable From Treasury	E				l
/		4285	Receivable From the Liquidating Fund	E				l
/		4286	Receivable From the Financing Fund	E				ł
7		4287	Other Federal Receivables	E				
8	Unfilled Custo	omer Ordei	rs					
8		4221	Unfilled Customer Orders Without Advance	E			F/E	Í
8		4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	
9	Undelivered (	Orders and	Contracts					
9		4801	Undelivered Orders - Obligations, Unpaid	E				(
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	E				(
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				[
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				
10	Accounts Pay	able and C	Dther Liabilities					
10		4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				(
10		4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				(
10		4172	Nonallocation Transfers of Invested Balances - Payable	Ē				(
10		4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				6
10		4901	Delivered Orders - Obligations, Unpaid	E				
10		4931	Delivered Orders - Obligations, Transferred, Unpaid	E				
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				
10		4301						

### SUPPLEMENT

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

FMS	S 2108		USSGL Account		USSGL	. Account A	ttributes/1	
Column	Auth. Ind./2			Begin	Auth.	Borrow.	Trans.	Addl
Number	(RT7 Ind.)	Number	Title	End	Туре	Source	Partner	Info.
								ļ
			0) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite					<b></b>
	Unobligated							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				
11		4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				7
11		4382	Temporary Reduction - New Budget Authority	E				
11		4383	Temporary Reduction - Prior-Year Balances	E				
11		4394	Receipts Unavailable for Obligation Upon Collection	E				
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 Obligatior	E				
11		4420	Unapportioned Authority - Pending Rescission	E				
11		4430	Unapportioned Authority - OMB Deferral	E				
11		4450	Unapportioned Authority	E				
11		4510	Apportionments	E				
11		4610	Allotments - Realized Resources	E				
11		4620	Unobligated Funds Exempt From Apportionment	E				
11		4630	Funds Not Available for Commitment/Obligation	E				
11		4650	Allotments - Expired Authority	E				
11		4700	Commitments - Programs Subject to Apportionment	E				
11		4720	Commitments - Programs Exempt From Apportionment	E				

### Part 1

### SUPPLEMENT

SECTION V

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

### ADDITIONAL INFORMATION:

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

### FOOTNOTES:

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

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

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

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

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

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

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

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

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

P&	F	1	USSGL Account	<u> </u>				USS	GL Acc	ount Attr	ributes						E.	ACTS II S	upplied A	ttributes	s/1
								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
No.	Sign	No.	Title	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	Туре	Flag	Туре	Ind.
OBLIC	GAI	IONSI	BY PROGRAM ACTIVITY																		
0001 th	roug	h 0000	Not supported by USSGL.																		
0001 11	lloug	11 0999																			
1000 T	otal r	new obl	igations (+)																		
1000			Undelivered Orders - Obligations, Unpaid		Е												U				
1000	-		Undelivered Orders - Obligations, Unpaid		В												U				
1000	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E												U				
1000	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В												U				
1000	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,		Е												U				
			Unpaid																		
1000	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е												U				
1000	+	4901	Delivered Orders - Obligations, Unpaid		Е						İ		1				U				
1000	-	4901			В												U				
1000	+	4902	Delivered Orders - Obligations, Paid		Е												U				_
1000	+	4908	Authority Outlayed Not Yet Disbursed		Е												U				
1000	-	4908	Authority Outlayed Not Yet Disbursed		В												U				
1000	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е												U				
			Upward Adjustments of Prior-Year Delivered Orders - Obligations,																		
1000	+	4982	Paid		Е												U				
													1								
BUDGE	TAR	Y RESO	DURCES AVAILABLE FOR OBLIGATION																		
2140 U	nobli	igated b	alance carried forward, start of year										1								
2140	+	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		в												U				
2140	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		в												U				
2140	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable		В												U				
2140	-	4136			В												U				
2140	+		Transfers of Contract Authority		В												U				
2140 2140	+++		Contract Authority Carried Forward Borrowing Authority Carried Forward		B												U U				
	+	4149	Allocations of Realized Authority - To Be Transferred From Invested																		
2140	+	4166	Balances		В												U				l
2140	+	4171	Nonallocation Transfers of Invested Balances - Receivable		В												U				
2140	-		Nonallocation Transfers of Invested Balances - Payable		В												U				
2140	+		Total Actual Resources - Collected		В							L	ļ		L		U				
2140	+		Unfilled Customer Orders Without Advance		В				F/E								U				
2140	+		Unfilled Customer Orders With Advance		B												U				
2140 2140	++		Appropriation Trust Fund Expenditure Transfers - Receivable Reimbursements and Other Income Earned - Receivable		B				F/E		<u> </u>		<u> </u>			<u> </u>	UU				
2140	++	4251			B			-	F/E				<u> </u>			-	U U				
2140	++		Interest Receivable From Treasury		В												U				
2140	+		Receivable From the Liquidating Fund		B						1		1				U				
2140	+		Receivable From the Financing Fund		B						1						U				
2140	+	4287			В						1			l			U				
2140	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		В												U				
2140	-	4394			В												U				
2140	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation		В												U				
2140	-	4398	Offsetting Collections Temporarily Precluded From Obligation		В												U				
2140	-	4801	Undelivered Orders - Obligations, Unpaid		В												U				
2140	-		Undelivered Orders - Obligations, Prepaid/Advanced		В												U				
2140	-	4901	Delivered Orders - Obligations, Unpaid		В						L		L				U				
2140	-	4908	Authority Outlayed Not Yet Disbursed		В												U				
													I								

P8	F	l l	USSGL Account	1				USS	GL Acc	ount Attr	ibutes						F	ACTS II SI	A beilagu	ttributes	s/1
		1						Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
No.	Sign	No.	Title	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	Туре	Flag	Туре	Ind.
	ew bu		uthority (gross)																		
2200		This lin	e is calculated. Equals sum of P&F lines 4000 through 6962. Also equa	als line 7	000.																
2210 R	esour	rces ava	ailable from recoveries of prior year obligations																		
2210	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		Е												U				
			Downward Adjustments of Prior-Year Unpaid Delivered Orders -													-					
2210	+	4971	Obligations, Recoveries		Е												U				
2221 U	noblig	gated ba	alance transferred to other accounts (-) [xx-xxxx]																		
2221	-		Allocation Transfers of Prior-Year Balances	С	Е								##	####			U				
2221	-	4190	Transfers - Prior-Year Balances	С	E								##	####			U				
		I.,																			
			alance transferred from other accounts (+) [xx-xxxx]	<b>D</b>	-																
2222 2222	+		Allocation Transfers of Prior-Year Balances Transfers - Prior-Year Balances	D	E				<u> </u>				## ##	#### ####			UU				
<i>LLLL</i>	+	4190	TIANSIEIS - FIIUI-1 Edi Daldilles	U	E								##	<del>####</del>			0				
2230 F	xpire	d unobli	gated balance transfer to unexpired account (+)						<u> </u>												
			Balance Transfers - Extension of Availability Other Than		_												1.1				
2230	+	4191	Reappropriations		Е												U				
2230	+	4199	Transfer of Expired Expenditure Transfers - Receivable		Е												U				
			bligated balance transfer to expired account (-)																		
2235	-	4192	Balance Transfers - Unexpired to Expired		Е												U				
0040.0			a ta mananal formal ( )																		
2240 C			r to general fund (-)																		
2240	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior- Year Balances		Е												U				
			Teal Dalances																		
2260 P	ortior	applie	d to repay debt (-)																		
2260			Actual Repayments of Debt, Prior-Year Balances		Е												U				
			hority to borrow withdrawn (-)																		
2270	-	4144	Borrowing Authority Withdrawn		E												U				
		I .																			
2275 В 2275			ntract authority withdrawn (-) Contract Authority Withdrawn		E												U				
2275	-	4134			E												U				
2333 A	diust	ment fo	r change in allocation						<u> </u>												
	Ľ.		Adjustments for Changes in Prior-Year Allocations of Budgetary		_																
2333	+	4320	Resources		Е												U				
			suant to P.L. 99-177 in unobligated balances (discretionary) (-)																		
2380			Temporary Reduction - Prior-Year Balances		E		99-177				D					DEF	U				
2380	-	4393	Permanent Reduction - Prior-Year Balances		E		99-177				D					DEF	U				
2205 0	oduci	lon nor	suant to P.L. 99-177 in unobligated balances (mandatory) (-)																		
2385 R 2385			Temporary Reduction - Prior-Year Balances		Е		99-177		<u> </u>		М					DEF	U				
2385 2385	<u> </u>		Permanent Reduction - Prior-Year Balances		E		99-177		<u> </u>		M					DEF	U				
2000		1000			_		33-117				IVI					DLI	0				
2390 T	otal b	udgetar	y resources available for obligation						İ												
2390			e is calculated. Equals sum of P&F lines 2140 through 2385, when the	re are m	ultiple	entries or	lines 2140	through 23	885.												
	otal n		gations (-)																		
2395		This lin	e is calculated. Same as P&F line 1000, with opposite sign.						L												
									-												
2397 D	eticie																				
2397		i nis lir	e is not required to be supported by the USSGL.						<u> </u>												
	1	1							l	L	1	I	I	L							

P&	F		USSGL Account	I				USS	GL Acc	ount Attr	ibutes					1	F	ACTS II S	upplied A	ttributes	s/1
Î								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-	Ĩ	Fin
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
	Sign	No	Title	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	Туре	Flag	Туре	Ind.
			alance expiring or withdrawn (-)	orean	LIIG	турс	Law	11110	nor	Course	ind.	DIN	ngy.	71001.	Tiug	00011	Otatuo	туро	ridg	турс	ing.
2398			Canceled Authority		Е												U	Х	N		
2398			Cancellation of Appropriation From Unavailable Receipts		E												U	~	N		
2398			Cancellation of Appropriation From Invested Balances	-	E												U		N		
2390	-	4330	Cancellation of Appropriated Amounts Receivable From Invested		E												0		IN		
2398	-	4357	Trust or Special Funds		E												U		N		
2398	-	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		Е												U		Ν		
2398	-	4420	Unapportioned Authority - Pending Rescission		E												U		Y		
2398	-	4450	Unapportioned Authority		E												U		Y		
2398	-	4510	Apportionments		E			A									U		Y		
2398	-	4510	Apportionments		E			S									U		Y		
2398	-		Allotments - Realized Resources		E												Ŭ		Ý		
2398	-	4620	Unobligated Funds Exempt From Apportionment		E												U		Ý		
2398	-		Funds Not Available for Commitment/Obligation		E												Ŭ		Ŷ		
2398	-		Commitments - Programs Subject to Apportionment		E												U		Y		
2398	-		Commitments - Programs Exempt From Apportionment		E												U		Y	$\vdash$	
_000	<u> </u>	1120	estimation in regiance exempt from Apportionment		-												3				
2440 11	noblic	atod h	alance carried forward, end of year																		
2440 UI 2440	91100N +				Е				-								U		N		
2440 2440			Unapportioned Authority - Pending Rescission Unapportioned Authority - OMB Deferral		E												U		N		
	+				E				-								U U		N		
2440	+		Unapportioned Authority		E			А									U U		N N		
2440	+		Apportionments														-				
2440	+		Apportionments		E			S									U		N		
2440	+		Allotments - Realized Resources		E												U		N		
2440	+		Unobligated Funds Exempt From Apportionment		Е												U		N		
2440	+		Funds Not Available for Commitment/Obligation		E												U		N		
2440	+		Commitments - Programs Subject to Apportionment		E												U		N		
2440	+	4720	Commitments - Programs Exempt From Apportionment		E												U		N		
MEMOF																					
2441 Sp	pecial		ust fund receipts returned to schedule N (+)																		
2441	•	4350	Canceled Authority		E												U/E		Ν	2/7	
2441	-	4355	Cancellation of Appropriation From Unavailable Receipts		E												U/E		N	2/7	
2441	-	4356	Cancellation of Appropriation From Invested Balances		E												U/E		Ν	2/7	
2441	-	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		Е												U/E		N	2/7	
			Special and Trust Fund Refunds and Recoveries Temporarily																		
2441	-	4399	Precluded From Obligation		E												U		N		
												ļ				ļ					
			HORITY (GROSS), DETAIL									ļ				ļ					
4000 Ap																					
4000			Debt Liquidation Appropriations		E	Р					D						U			1/3/4	
4000			Liquidation of Deficiency - Appropriations		E						D						U			1/3/4	
4000	+		Loan Subsidy Appropriation		E	Р					D						U			1/3/4	
4000			Loan Administrative Expense Appropriation		E	Р					D						U			1/3/4	
4000	+		Reestimated Loan Subsidy Appropriation		Е						D						U			1/3/4	
4000	+	4119	Other Appropriations Realized		E	Р					D				Х		U				
4000	+	4138	Appropriation To Liquidate Contract Authority		Е						D						U			1/3/4	
4000	+		Adjustments to Indefinite No-Year Authority		Е						D						U			1/3/4	
4020 Ar	pprop	riation	(special fund)																		
4020			Appropriated Trust or Special Fund Receipts		Е	Р					D						U			2	
			Amounts Appropriated From Specific Invested TAFS Reclassified -																		
4020	+	4123	Receivable - Temporary Reduction/Cancellation		Е	Р					D						U			1	
4020	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		Е						D						U			2	
4020	+	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		Е	Р					D						U			1	

P&	F		USSGL Account					USS	GL Acc	ount Attr	ibutes						F	ACTS II S	upplied A	ttributes	3/1
								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
	Sign	No	Title	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	Type	Flag	Туре	Ind.
	eign		Amounts Appropriated From Specific Invested TAFS - Transfers-Out	oroun		.,,,,,,	2011			000.00		271	/ (g) !	71000	1 lag	01.011		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	. idg		
4020	-	4129	· · · · · · · · · · · · · · · · · · ·		Е						D						U			2	
4020	+	4138	Appropriation To Liquidate Contract Authority		Е					1	D						U			2	
4020	-		Temporary Reduction/Cancellation Returned by Appropriation		Е	Р					D						U			2	
4020	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		В	Р					D						U			2	
4020	-	4394	Receipts Unavailable for Obligation Upon Collection		Е						D						U			2	
4020	+	4394	Receipts Unavailable for Obligation Upon Collection		В						D						U			2	
4026 A			(trust fund)																		
4026	+	4114	Appropriated Trust or Special Fund Receipts		Е	Р					D						U			7/8	
4026	+	4123	Amounts Appropriated From Specific Invested TAFS Reclassified -		Е	Р					D						U			7/8	
4020	-	4123	Receivable - Temporary Reduction/Cancellation		-						U						0			110	
4026	_	4124	Amounts Appropriated From Specific Invested TAFS Reclassified -		Е						D						U			7/8	
4020	_	4124	Payable - Temporary Reduction/Cancellation		-						D						0			110	
4026	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		Е						D						U			7/8	
4020	-	4120			-						D						0			110	
4026	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		в						D						U			7/8	
																	-				
4026	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable		Е						D						U			7/8	
4026	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable		В						D						U			7/8	
4026	+	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		Е	Р					D						U			7/8	
.020					-						-										
4026	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		Е						D						U			7/8	
		-									_										
4026	+		Appropriation To Liquidate Contract Authority		Е						D						U			7/8	
4026	-		Temporary Reduction/Cancellation Returned by Appropriation		Е	P					D						U			7/8	
4026	+		Temporary Reduction/Cancellation Returned by Appropriation		В	Р					D						U			7/8	
4026	-		Receipts Unavailable for Obligation Upon Collection		Е						D						U			7/8	
4026	+	4394	Receipts Unavailable for Obligation Upon Collection		В						D						U			7/8	
1000 1																					
			available from subsequent year		-	Р									F		U				
4028	+	4119	Other Appropriations Realized		Е	Р					D				F		U				
4020 A			eveileble in prior veer ( )																		
			available in prior year (-)		E	Р					D				Р		U				
4029	-	4119	Other Appropriations Realized		E	Р					D				Р		U				
4025 A	nnran	riction	permanently reduced (-)													-					
4035 A 4035			Permanently reduced (-) Permanent Reduction - New Budget Authority		Е	Р					D					-	U				
4035	-	4392	Fernaneni Reduction - New Budget Authonty		E	F					D					-	0				
4036 11	noblic	nated b	alance permanently reduced (-)																		
			Permanent Reduction - Prior-Year Balances			B/D/P/R				$\vdash$			<u> </u>								
4036	-	4393			Е	/S					D						U				
						,0							1						-		
4037 A	ppron	riation	temporarily reduced (-)				1						1								
4037	-		Temporary Reduction - New Budget Authority		Е	Р					D		1				U				
			Temporary Reduction of Appropriation From Unavailable Receipts,			-							1								
4037	-	4387	New Budget Authority		Е	Р					D						U				
										1 1			1								
4038 U	noblig	gated b	alance temporarily reduced (-)																		
4038	-		Temporary Reduction - Prior-Year Balances		Е	Р					D						U				
4000		4000	Temporary Reduction of Appropriation From Unavailable Receipts,		Е	Р					<b>_</b>						U				
4038	-	4388	Prior-Year Balances		E	Р					D						U				
4045 P	ortion	preclu	ded from obligation (-)																		
		4397	Receipts and Appropriations Temporarily Precluded From Obligation		-	Р				Γ	<b>_</b>		Ι								
4045	-	4397	······································		Е	Р					D						U				
4045		4397	Receipts and Appropriations Temporarily Precluded From Obligation		в	Р					D						U				
4045	+	4397			D	P					D						0				

Avail- Trans. Bor- BEA Year Dir. Dir. Ad- Avail- Expir-	P&	F		USSGL Account	1				USS	GI Acc	ount Attr	ibutes						F	ACTS II S	upplied A	ttributes	:/1
Line         Line <thline< th="">         Line         Line         <thl< 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>Year</th><th>Dir.</th><th>Dir.</th><th>Ad-</th><th></th><th></th><th></th><th></th><th></th><th>Fin</th></thl<></thline<>		-											Year	Dir.	Dir.	Ad-						Fin
No.       Solution       The       The       No.       Solution       No.       N	Line	line			Debit/	Begin	Auth	Public									Eun-	TAES			Fund	Acct
data Province applies to regard with ()       Image: 1 model ()       Image: 1 mode			No	Title																		Ind.
Norm       Norm					orealt	LIIG	турс	Law	TIME	nei	Oburce	ing.	DA	Agy.	7001.	Tiag	Clion	Otatus	турс	riag	турс	ma.
Image: Section 2.5         Image:						E	D					D										
112       Laguada no bandomy - Aggregation       Image: Ag	4047	-	4140	Actual Repayments of Debt, Current-Year Authonity	-	E	F					U						0				
010       0       1112       Localization of Definitioney. Agenerations: ()       0	4049 D		onnlia	d to liquidate definiencies ( )																		
Image: Contract Authory Liquidate Contract authority ()         Image: Contract Authory Liquidate ()         Image:						-						D										
0109       -1135       Contract.Automy: Logicalized       E       P       0	4048	-	4112	Liquidation of Deliciency - Appropriations		E						U						U				
0109       -1135       Contract.Automy: Logicalized       E       P       0	40.40 D		P -	d to Bendeline a sector of south setter ( )																		
6039       - 4136       Contract Authomy To Be Liquidaded Trute Funds       B						_	-					-										
949       + 1436       Contact Alumoity To Be Liquidate dy True Funds       B		-					Р											-				
Image: Protocol of provide of pr		-																-				
000       1130       Appropriation To Lupidatic Outrand Authority Withdrawn       E       Image: Construction of Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (C) (Construct Authority (C))       Image: Construction Surface (C) (Construct Authority (C))       Image: Construction Surface (C) (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construct	4049	+	4136	Contract Authority To Be Liquidated by Trust Funds		В						D						U				
000       1130       Appropriation To Lupidatic Outrand Authority Withdrawn       E       Image: Construction of Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (C) (Construct Authority (C))       Image: Construction Surface (C) (Construct Authority (C))       Image: Construction Surface (C) (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (Construct Authority (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construction Surface (C))       Image: Construct																						
Image: Control of the second status of the second																						
1033       -       140       Substitution of Barrowing Authonity       Image: Substitution of Barrowing Authonity	4050	-	4130	Appropriation To Liquidate Contract Authority Withdrawn		E												U				
1033       -       140       Substitution of Barrowing Authonity       Image: Substitution of Barrowing Authonity																						
Image: Constraint of the accounts (-) [Dxxxx]         Image:	4053 Po	ortion	substi	tuted for borrowing authority (-)																		
110       1       4168       Allocations of Realized Authority - To Be Transferred From Invested Balances       C       E       I       I       D       ###       I       U       U       I         4100       +       4168       Allocations of Realized Authority - To Be Transferred From Invested Balances       C       B       I       I       D       ##       ###       U       U       U       I       I         4100       -       4166       Allocations of Realized Authority Transferred From Invested Balances       C       E       I       U       U       U       U       U       U       I       I         4100       -       4166       Allocations of Realized Authority Transferred from Invested Balances       C       E       I       U       U       U       U       U       U       I       I         4100       -       4172       Invalued and transferred Uncent Transferred Dances - Payable       C       E       I       I       D       ###       U       U       U       I       I         4100       -       4173       Nonallocation Transferred Uncent-Year Authority To Nonivested Balances - Transferred Uncent-Year Authority Transferred Uncent-Year Authority Transferred Uncent-Year Authority To Nonalocation Transferred Uncent	4053	-	4140	Substitution of Borrowing Authority		E	Р					D						U				
110       1       4168       Allocations of Realized Authority - To Be Transferred From Invested Balances       C       E       I       I       D       ###       I       U       U       I         4100       +       4168       Allocations of Realized Authority - To Be Transferred From Invested Balances       C       B       I       I       D       ##       ###       U       U       U       I       I         4100       -       4166       Allocations of Realized Authority Transferred From Invested Balances       C       E       I       U       U       U       U       U       U       I       I         4100       -       4166       Allocations of Realized Authority Transferred from Invested Balances       C       E       I       U       U       U       U       U       U       I       I         4100       -       4172       Invalued and transferred Uncent Transferred Dances - Payable       C       E       I       I       D       ###       U       U       U       I       I         4100       -       4173       Nonallocation Transferred Uncent-Year Authority To Nonivested Balances - Transferred Uncent-Year Authority Transferred Uncent-Year Authority Transferred Uncent-Year Authority To Nonalocation Transferred Uncent																						
110       1       4168       Allocations of Realized Authority - To Be Transferred From Invested       C       E       Image: Control of Control o	4100 Tr	ansfe	rred to	other accounts (-) [xx-xxxx]																		
Balances         Balances	4400		44.00	Allocations of Realized Authority - To Be Transferred From Invested	0	_						5		щц	шиции							
110       +       116       Allocations of Realized Authority - To Be Transferred From Invested Balances       C       B       C       B       C       B       C       B       C       B       D <t< td=""><td>4100</td><td>-</td><td>4166</td><td></td><td>C</td><td>E</td><td></td><td></td><td></td><td></td><td></td><td>D</td><td></td><td>##</td><td>####</td><td></td><td></td><td>U</td><td></td><td></td><td></td><td></td></t<>	4100	-	4166		C	E						D		##	####			U				
100       +       100       +       100       +       100       +       100       +       100       +       100       -       100       -       100       -       100					6	_						_										
110       -       4167       Allocations of Realized Authority - Transferred From Invested Balances - Temporary Reduction       C       E       Image: Constraint of the state state of the state	4100	+	4166	•	С	В						D		##	####			U				
100       -       100       -       100       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></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>																						
4100       -       4168       Allocations of Realized Authority Reduction       C       E       P	4100	-	4167	•	С	E						D		##	####			U				
100       -       100       -       100       -       100       0																						
4100       .4170       Transfers - Current-Year Authority       C       E       P       D       ##       ####       U <td< td=""><td>4100</td><td>-</td><td>4168</td><td></td><td>С</td><td>Е</td><td></td><td></td><td></td><td></td><td></td><td>D</td><td></td><td>##</td><td>####</td><td></td><td></td><td>U</td><td></td><td></td><td></td><td></td></td<>	4100	-	4168		С	Е						D		##	####			U				
4102       - 4172       Nonalocation Transfers of Invested Balances - Payable       C       E         D       ##       ####       U           4100       + 4172       Nonalocation Transfers of Invested Balances - Transferred       C       E        D       ##       ###       U       U           4100       + 4175       Nonalocation Transfers of Invested Balances - Transferred       C       E       P       D       ##       ####       U       U           4100       - 4175       Allocation Transfers of Invested Balances - Transferred From Invested       C       E       P       D       ##       ####       U       U           D       ##       ####       U       U          D       ##       ####       U       U          D       ##       ####       U       U         D       ###       ####       U       U       U         D       ####       U       U       U       U       U       U       U       U       U       U       U       U <td< td=""><td>4400</td><td></td><td>4470</td><td></td><td>0</td><td>-</td><td>D</td><td></td><td></td><td></td><td></td><td>D</td><td></td><td>щц</td><td>шиции</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	4400		4470		0	-	D					D		щц	шиции							
4102       + 4172       Nonalocation Transfers of Invested Balances - Prayable       C       B        D       #       ####       C       U       C       B         4100       - 4173       Nonalocation Transfers of Current-Year Authority for Noninvested       C       E       P       D       ##       ###       U       U       U       C       B         4100       - 4175       Allocation Transfers of Current-Year Authority for Noninvested       C       E       P       D       ##       ####       U       U       U       C       B         4200       + 4168       Allocations of Realized Authority - To Be Transferred From Invested       D       E       D       D       #       ####       U       U       U       C       B         4200       + 4168       Allocations of Realized Authority - To Be Transferred From Invested       D       E       C       D       D       ##       ####       U       U       U       C       B         4200       + 4168       Allocations of Realized Authority Reclassified - Authority Transferred From Invested       D       E       P       D       D       ##       ####       U       U       U       U       U       U <t< td=""><td></td><td>-</td><td></td><td></td><td></td><td></td><td>Р</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<>		-					Р															
4173       Nonallocation Transfers of Invested Balances - Transferred       C       E       P       D       ##       ###       D       U       D       U       D       U       D       U       D       U       D       U       D       U       D       U       D       U       D       U       D       U       D       U       D       U       D       U       D       D       U       D       D       D       U       D       <		-																				
4100       -       4175       Allocation Transfers of Current-Year Authority for Noninvested Accounts       C       E       P       D       ##       ####       U       U       Image: constance of the counts         4200       +       4166       Allocations of Realized Authority - To Be Transferred From Invested Balances       D       E       Image: constance of the counts       U       Image: constance of the counts       U       Image: constance of the counts       U       Image: constance of the counts       Image: constance of the constence of the constence o																						
100       175       Accounts       C <thc< th="">       C       <thc< th="">       C       <thc< td=""><td>4100</td><td>-</td><td>4173</td><td></td><td>C</td><td>E</td><td></td><td></td><td></td><td></td><td></td><td>D</td><td></td><td>##</td><td>####</td><td></td><td></td><td>U</td><td></td><td></td><td></td><td></td></thc<></thc<></thc<>	4100	-	4173		C	E						D		##	####			U				
Accounts         Accounts	4100	-	4175		С	F	Р					D		##	####			U				
4200       +       4166       Allocations of Realized Authority - To Be Transferred From Invested Balances       D       E       D       D       ##       #####       U       U       Image: Constraint of Constraint				Accounts	Ŭ	-	•					-						Ŭ				
4200       +       4166       Allocations of Realized Authority - To Be Transferred From Invested Balances       D       E       D       D       ##       ####       U       U       Image: Constraint of Constraint																						
4200       +       4166       Balances       Balances       D       E       D       E       D       ##       ####       Q       Q       Q       Allocations of Realized Authority - To Be Transferred From Invested Balances       D       B       D       D       B       D       D       ##       #####       Q       Q       Q       P       4166       Allocations of Realized Authority - Transferred From Invested Balances       D       E       D       D       ##       ####       Q       Q       Q       P       P       Allocations of Realized Authority - Transferred From Invested Balances       D       E       D       ##       ####       Q       Q       Q       P       P       P       P       D       ##       ####       Q       Q       Q       P       P       P       D       ###       ####       Q       Q       P       P       P       D       ###       H###       Q       Q       P       P       P       P       D       ######       Q       Q       P       P       P       P       P       P       P       P       P       P       P       P       P       P       P       P       P       P	4200 Tr	ansfe	rred fr																			
Balances       Balances       D       B       D       B       D       D       ##       #####       Q       Q       Q       D         4200       -       4166       Allocations of Realized Authority - Transferred From Invested Balances       D       E       D       D       ##       #####       Q       Q       Q       D       Image: Construct Transferred From Invested Balances       D       E       D       ##       #####       Q       Q       Q       D       Image: Construct Transferred From Invested Balances       D       E       D       Image: Construct Transferred From Invested Balances       D       E       D       Image: Construct Transferred From Invested Balances       D       E       D       Image: Construct Transferred From Invested Balances       D       E       D       Image: Construct Transferred From Invested Balances       Transferred From Invested Balances       Transferred From Invested Balances       Transferred From Invested Balances       Transferred From Invested Balances       Transferred From Invested Balances       Transferred From Invested Balances       Transferred From Invested Balances       Transferred From Invested Balances       Transferred From Invested Balances       Transferred From Invested Balances       Transferred From Invested Balances       Transferred From Invested Balances       Transferred From Invested Balances       Transfe	4200		1166	Allocations of Realized Authority - To Be Transferred From Invested	р	-						D		##	#####							
4200       -       4106       Balances       -       0       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0       -       0	4200	т	4100	Balances	D	L.						D		##	****			0				
Balances       D       E       D       E       D       E       D       #       ####       U       U       D       E         4200       +       4167       Allocations of Realized Authority Transferred From Invested Balances       D       E       D       ##       ####       U       U       D       #         4200       +       4167       Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction       D       E       D       ##       ####       U       U       D       E         4200       +       4170       Transferred From Invested Balances - Receivable       D       E       D       ##       ####       U       U       D       E         4200       +       4171       Nonallocation Transfers of Invested Balances - Receivable       D       E       D       D       ##       ####       U       U       D       E         4200       +       4173       Nonallocation Transfers of Invested Balances - Receivable       D       E       P       D       ##       #####       U       U       D       E         4200       +       4173       Nonallocation Transfers of Invested Balances - Receivable <td>4200</td> <td></td> <td>1166</td> <td>Allocations of Realized Authority - To Be Transferred From Invested</td> <td>D</td> <td>Р</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>D</td> <td></td> <td>##</td> <td><i></i></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	4200		1166	Allocations of Realized Authority - To Be Transferred From Invested	D	Р						D		##	<i></i>							
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	4200	-	4100	Balances	D	Р						D		##	####			U				
42.00       *       4167       Balances       D       E       C       D       0       0       0       C       0	4000		44.07	Allocations of Realized Authority - Transferred From Invested	<b>_</b>	-						5										
4200       +       4168       Transferred From Invested Balances - Temporary Reduction       D       E       P       D       D       ##       #####       U       U       D       E         4200       +       4170       Transferrs - Current-Year Authority       D       E       P       D       D       ##       #####       U       U       D       E         4200       +       4171       Nonallocation Transfers of Invested Balances - Receivable       D       E       D       D       ##       #####       U       U       D       E         4200       +       4173       Nonallocation Transfers of Invested Balances - Transferred       D       E       D       D       ##       #####       U       U       D       E         4200       +       4175       Allocation Transfers of Current-Year Authority for Noninvested Accounts       D       E       P       D       D       ##       #####       U       U       D       E         4300       +       4175       Allocation Transfers of Current-Year Authority for Noninvested Accounts       D       E       P       D       E       D       E       D       E       D       E       D       D <td>4200</td> <td>+</td> <td>4167</td> <td></td> <td>U</td> <td>E</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>0</td> <td></td> <td></td> <td></td> <td></td>	4200	+	4167		U	E						U		##	####			0				
4200       +       4168       Transferred From Invested Balances - Temporary Reduction       D       E       P       D       D       ##       #####       U       U       D       E         4200       +       4170       Transferrs - Current-Year Authority       D       E       P       D       D       ##       #####       U       U       D       E         4200       +       4171       Nonallocation Transfers of Invested Balances - Receivable       D       E       D       D       ##       #####       U       U       D       E         4200       +       4173       Nonallocation Transfers of Invested Balances - Transferred       D       E       D       D       ##       #####       U       U       D       E         4200       +       4175       Allocation Transfers of Current-Year Authority for Noninvested Accounts       D       E       P       D       D       ##       #####       U       U       D       E         4300       +       4175       Allocation Transfers of Current-Year Authority for Noninvested Accounts       D       E       P       D       E       D       E       D       E       D       E       D       D <td>1005</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>	1005				-	_						_										
4200       +       4170       Transfers - Current-Year Authority       D       E       P       D       D       ##       #####       C       U       C       C         4200       +       4171       Nonallocation Transfers of Invested Balances - Receivable       D       E       C       D       ##       #####       C       U       C       C         4200       +       4173       Nonallocation Transfers of Invested Balances - Transferred       D       E       C       D       ##       #####       C       U       C       C         4200       +       4173       Nonallocation Transfers of Invested Balances - Transferred       D       E       C       D       ##       #####       C       U       C	4200	+	4168		D	E						D		##	####			U				
4200       +       4171       Nonallocation Transfers of Invested Balances - Receivable       D       E       D       ##       #####       U	4200	+	4170		D	E	Р					D		##	####			U				
4200       -       4171       Nonallocation Transfers of Invested Balances - Receivable       D       B       D       ##       #####       U       U       Image: Constraint of Cons		·																-				
4200       +       4173       Nonallocation Transfers of Invested Balances - Transferred       D       E       D       D       ##       #####       C       U       C       C         4200       +       4175       Allocation Transfers of Current-Year Authority for Noninvested Accounts       D       E       P       D       D       ##       #####       C       U       C       C         4300       +       4175       Allocation Transfers of P&F lines 4000 through 4200.       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>																		-				
4200       +       4175       Allocation Transfers of Current-Year Authority for Noninvested Accounts       D       E       P       D       D       ##       #####       D       U		+			_							_										
4200       +       4173       Accounts       D       E       P       C       D       ##       ####       C       D       C																					<u> </u>	
4300 Appropriation (total discretionary)       Image: Constraint of total discretionary       Image: Constraint of total	4200	+	4175		D	E	Р					D		##	####			U				
4300       This line is calculated. Equals sum of P&F lines 4000 through 4200.       I				noourita																		
4300       This line is calculated. Equals sum of P&F lines 4000 through 4200.       I	4202.4		n   a 4	(total discretion on a)						-				-				-				
4700 Borrowing authority       4111       Current-Year Borrowing Authority Realized       E       D       D       U       D         4700 + 4141       Current-Year Borrowing Authority Realized       E       D       U       U       D         4700 + 4143       Decreases to Indefinite Borrowing Authority       E       D       D       U       D         4700 + 4143       Decreases to Indefinite Borrowing Authority       E       D       D       U       D         4700 + 4143       Decreases to Indefinite Borrowing Authority       E       D       D       U       D         4700 + 4143       Decreases to Indefinite Borrowing Authority       E       D       D       D       U       D         4700 + 4143       Decreases to Indefinite Borrowing Authority       E       D       D       D       U       D         4700 + 4143       Decreases to Indefinite Borrowing Authority       E       D       D       D       U       D         4700 + 4143       Decreases to Indefinite Borrowing Authority       E       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D       D		pprop																				
4700       +       4141       Current-Year Borrowing Authority Realized       E       D       D       U       D       <	4300		I his lir	e is calculated. Equals sum of P&F lines 4000 through 4200.	I																	
4700       +       4141       Current-Year Borrowing Authority Realized       E       D       D       U       D       <										l												
4700       -       4143       Decreases to Indefinite Borrowing Authority       E       D       D       I       U       I       I         4705       Borrowing authority permanently reduced (-)       I <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<>	-																					
4735 Borrowing authority permanently reduced (-)		+																-				
	4700	-	4143	Decreases to Indefinite Borrowing Authority		Ē						D						U				
4735     -     4392     Permanent Reduction - New Budget Authority     E     B     D     D     U     D	4735 Bo																					
	4735	-	4392	Permanent Reduction - New Budget Authority		E	В					D						U				

P&	F	T	USSGL Account	r				USS	GL Acc	ount Attr	ihutes						F	ACTS II S	upplied (	ttributes	s/1
		1						Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-		· ·	Avail-	Expir-		Fin
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
	Sign	No	Title	Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag		Status	Type	Flag	Type	Ind.
			hority (total)	oreal	End	турс	Law	TIMO	ner	Course	ing.	DIT	ngy.	71001.	Tiug	00011	Oluluo	Турс	riug	турс	ing.
4790			he is calculated. Equals sum of P&F lines 4700 through 4735.																		
4900 C	ontra	ct auth	prity																		
4900			Current-Year Contract Authority Realized		Е						D						U				
4900	-		Decreases to Indefinite Contract Authority		Е						D						U				
4935 C	ontra	ct auth	prity permanently reduced (-)																		
4935			Permanent Reduction - New Budget Authority		Е	С					D						U				
4936 U	nobli	gated b	alance permanently reduced (-)																		
4936			Permanent Reduction - Prior-Year Balances		Е	С					D						U				
																	-				
4945 P	ortior	n preclu	ded from obligation (limitation on obligations) (-)																		
		1	Receipts and Appropriations Temporarily Precluded From Obligation																		
4945	-	4397			Е	С					D						U				
			Receipts and Appropriations Temporarily Precluded From Obligation								-	1									
4945	+	4397			В	С					D						U				
		1																			
4990 C	ontra	ct auth	prity (total)																		
4990			is calculated. Equals sum of P&F lines 4900 through 4945.																		
.000																					
5000 R	eanni	ropriatio	no																		
5000			Reappropriations		Е						D						U				
5000	т	4150	Reappropriations	-							D						0				
5035 R	eanni	ropriatio	on permanently reduced (-)	-																	
5035			Permanent Reduction - New Budget Authority		Е	R					D						U				
5055	-	4002	r enhanent Reduction - New Dudget Aditionty	-		K					D						0				
5300 R	eanni	ronriati	ons (total)																		
5300			ie is calculated. Equals sum of P&F lines 5000 through 5035.																		
0000																					
5500 A	dvani	ce annr	opriation																		
5500 A			Debt Liquidation Appropriations	-	Е	D					D						U			1/3/4	
5500	+		Loan Subsidy Appropriation		E	D					D						U			1/3/4	
5500	+		Loan Administrative Expense Appropriation	-	E	D					D						U			1/3/4	
5500	+		Other Appropriations Realized		E	D					D						U			1/3/4	
5500	-		Temporary Reduction/Cancellation Returned by Appropriation		E	D					D						U			1	
5500	+		Temporary Reduction/Cancellation Returned by Appropriation		В	D					D						U			1	
2000	-	1004	remporary reduction canonication returned by Appropriation			5											5			-	
5520 A	dvan	e ann	opriation (special fund)																		
5520 A			Appropriated Trust or Special Fund Receipts		Е	D					D						U			2	
5520	-		Temporary Reduction/Cancellation Returned by Appropriation		E	D					D						U			2	
5520	+		Temporary Reduction/Cancellation Returned by Appropriation		B	D					D						U			2	
0020	- T					5											0			2	
5526 A	dvan	ce annr	opriation (trust fund)		<u>├</u>																
5526 A			Appropriated Trust or Special Fund Receipts		Е	D					D						U			7/8	
5526		4384			E	D					D	1					U	-		7/8	
5526	+		Temporary Reduction/Cancellation Returned by Appropriation		B	D					D						U			7/8	
0020	-	1304	remporary reduction/cancellation returned by Appropriation			5											0			110	
5535 A	dvar	e annr	opriation permanently reduced (-)		<u>├</u>																
5535 A	uvani		Permanent Reduction - New Budget Authority		Е	D					D						U				
5555	-	4082	r onnanoni Neudellon - New Dudget Authonity		C I	J					0						0				
5537 A	dvar	0 2000	opriation temporarily reduced (-)																		
5537 A	uvaile	4382			Е	D		-			D						U				
5531	-	4382			E	U											0				
5537	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts,		Е	D					D						U				
			New Budget Authority																		
<b>FF02</b>		<u> </u>																			
	dvan		opriation (total)		┥ ┥																
5590	l	I his lir	ne is calculated. Equals sum of P&F lines 5500 through 5537.																		
										1											

P&	F		USSGL Account					USS	GL Acc	ount Attr	ibutes						E.	ACTS II S	upplied A	ttributes	s/1
Ĩ								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
Line	Line			Debit/	Beain	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
	Sign	No.	Title	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	Туре	Flag	Туре	Ind.
			ority from offsetting collections (cash)			1							37					1			
5800			Liquidation of Deficiency - Offsetting Collections		E						D						U				
5800	+		Unfilled Customer Orders With Advance		Е						D						U				
5800	-		Unfilled Customer Orders With Advance		В						D						U				
5800	+		Reimbursements and Other Income Earned - Collected		Е						D						U				
5800	+		Appropriation Trust Fund Expenditure Transfers - Collected		Е						D						U				
5800	+		Actual Collections of "governmental-type" Fees		E						D						U				
5800	+		Actual Collections of Business-Type Fees		Е						D						U				
5800	+		Actual Collections of Loan Principal		E						D						U				
5800	+	4263	Actual Collections of Loan Interest		E						D						U				
5800	+	4264	Actual Collections of Rent		E						D						U				
5800	+	4265	Actual Collections From Sale of Foreclosed Property		E						D						U				
5800	+	4266	Other Actual Business-Type Collections From Non-Federal Sources		Е						D						U				
5800	+	4267	Other Actual "governmental-type" Collections From Non-Federal		Е						D						U				
5800	-	4271	Sources Actual Program Fund Subsidy Collected	-	Е						D						U				
	+		Interest Collected From Treasury		E						D					<u> </u>	U				
5800 5800	++		Actual Collections From Liquidating Fund		E						D						U U				
5800 5800	++		Actual Collections From Liquidating Fund Actual Collections From Financing Fund		E						D						U				
5800	++		Other Actual Collections - Federal		E						D						U U				
5600	+		Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered								D										
5800	+	4872	Orders - Obligations, Refunds Collected		E						D						U				
5800	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		Е						D						U				
			ollected customer payments from Federal sources (unexpired)																		
5810	+		Unfilled Customer Orders Without Advance		Е				F/E		D						U				
5810	-		Unfilled Customer Orders Without Advance		В				F/E		D						U				
5810	+		Appropriation Trust Fund Expenditure Transfers - Receivable		E						D						U				
5810	-		Appropriation Trust Fund Expenditure Transfers - Receivable		В						D						U				
5810	+		Reimbursements and Other Income Earned - Receivable		E				F/E		D						U				
5810	-		Reimbursements and Other Income Earned - Receivable		В				F/E		D						U				
5810	+		Actual Program Fund Subsidy Receivable		E						D						U				
5810	-		Actual Program Fund Subsidy Receivable		В						D						U				
5810	+		Interest Receivable From Treasury		E						D						U				
5810	-		Interest Receivable From Treasury		В						D						U				
5810	+		Receivable From the Liquidating Fund		E						D						U				
5810	-		Receivable From the Liquidating Fund		В						D						U				
5810	+		Receivable From the Financing Fund		E						D						U				
5810	-		Receivable From the Financing Fund		В						D						U				
5810	+		Other Federal Receivables		E						D						U				
5810	-	4287	Other Federal Receivables		В						D						U				
E006 C	Hoch		actions (proviously upovoilable)		$\vdash$																
3020 O			ections (previously unavailable)																		
5826	+	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		Е	S					D						U				
5826	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		Е						D						U				
5826	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		Е	S					D						U				
5826	+		Temporary Reduction/Cancellation Returned by Appropriation		В	S					D						U				
5827 C	apital	transfe	r to general fund (-)																		
5827	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		Е						D						U				
	-		Content Four Automy																		
5833 P	ortion	annlic	d to liquidate deficiencies (-)																		
5833			Liquidation of Deficiency - Offsetting Collections		Е						D						U				
3000		1616	Equivalent of Bonolonoy Onoothing Oblicotiono								5						5				
II												l	1	I	L	II					

Image: Marcine and the sector of personal synchronic field of and the sector of personal synchro	P&	F		USSGL Account					USS	GL Acc	ount Attr	ibutes					1	F.	ACTS II SI	upplied A	ttributes	s/1
Line     Line     Line     Deb     Mode     Mode     Partice     Mode													Year	Dir.	Dir.	Ad-						
No.       No.	Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing		of	Trans.	Trans.	vance	Fun-	TAFS	ability		Fund	Acct
30.       30.       Set and encloses interpreting interpret		Sign	No.	Title			Туре	Law	Time	ner		Ind.	BA	Agy.	Acct.	Flag	ction	Status		Flag	Туре	Ind.
Image: Procession decision semportaly educad:     Image: Procession decision semportaly educad:     Image: Procession decision semportaly educad:     Image: Procession decision	5835 Of	ffsetti	ng coll	ections permanently reduced (-)																		
377	5835	-	4392	Permanent Reduction - New Budget Authority		Е	S					D						U				
377																						
	5837 Of																					
Sing 1       and 3       Tempory Relations - Fun's relations of Jong Manines - Jong Manin	5837	-	4382	Temporary Reduction - New Budget Authority		E	S					D						U				
Sing 1       and 3       Tempory Relations - Fun's relations of Jong Manines - Jong Manin																						
Image: Protect and set of the ability of (initiation or ability of (initiatio) or ability of (init																						
Sets       1338       Character Collection       Tempo and below       D <thd< th="">       D       <thd< th=""> <thd< th=""></thd<></thd<></thd<>	5838	-	4383	Temporary Reduction - Prior-Year Balances		E	S					D						U				
Sets       1338       Character Collection       Tempo and below       D <thd< th="">       D       <thd< th=""> <thd< th=""></thd<></thd<></thd<>										-												
9438       0       4388       Otherwise Oxidewise Animatic Temporarily Precluded From Oxidigation       1       1       1       0 <td></td> <td>ortion</td> <td></td> <td></td> <td></td> <td>_</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td>		ortion				_						-										
Set Prior.Set Prior.		-																-				
987       14.6       Actual Regarments of Delt. Querter-Year Authony       E       S       0	5845	+	4398	Offsetting Collections Temporarily Precluded From Obligation		В				-		D						U				
987       14.6       Actual Regarments of Delt. Querter-Year Authony       E       S       0	5047 D		onnlio	d to remove data ( )																		
No.         No. <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>6</td> <td></td> <td></td> <td></td> <td></td> <td>5</td> <td></td>						-	6					5										
848       4       438       0       438       0 </td <td>J041</td> <td>-</td> <td>4140</td> <td>Actual Nepayments of Debt, Gunent-Year Authonity</td> <td></td> <td>C</td> <td>3</td> <td></td> <td></td> <td></td> <td></td> <td>U</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>0</td> <td></td> <td></td> <td></td> <td></td>	J041	-	4140	Actual Nepayments of Debt, Gunent-Year Authonity		C	3					U						0				
848       4       438       0       438       0 </td <td>5849 P</td> <td>ortion</td> <td>annlio</td> <td>d to liquidate contract authority (-)</td> <td></td>	5849 P	ortion	annlio	d to liquidate contract authority (-)																		
b         b						F	8					D						11				
888       -       140       Substitution of barrowing authority       Image: Solution of	5043	-	7133				5											0				
888       -       140       Substitution of barrowing authority       Image: Solution of	5853 Pc	ortion	substi	tuted for borrowing authority (-)																		
Image: Sector in the sector is () [xx,xxx]         Image: Sector is () [xx,xxx] <td></td> <td></td> <td></td> <td></td> <td></td> <td>E</td> <td>S</td> <td></td> <td></td> <td></td> <td></td> <td>D</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>U</td> <td></td> <td></td> <td></td> <td></td>						E	S					D						U				
B881       -       H70       Transfers - Current-Year Authority       C       E       S       C       B       D       HH       HH       C       U       C       U       C       U       C       U       C       U       C       U       D       HH       HH       C       U       U       C       U	0000			Subolitation of Borrowing Additionaly		_	Ŭ					-										
B881       -       H70       Transfers - Current-Year Authority       C       E       S       C       B       D       HH       HH       C       U       C       U       C       U       C       U       C       U       C       U       D       HH       HH       C       U       U       C       U	5861 Tr	ansfe	erred to	other accounts (-) [xx-xxxx]																		
Set       1					С	Е	S					D		##	####			U				
Bit Picture         Picture												5										
5862       +       4170       Transfers - Current-Year Authority rownivested       D       E       S       C       D       ##       ####       C       U       C       D       C         862       +       4170       Allocation Transfers of Current-Year Authority trownivested       D       E       S       C       D       ##       ####       C       U       C <td>5861</td> <td>-</td> <td>4175</td> <td></td> <td>C</td> <td>E</td> <td>S</td> <td></td> <td></td> <td></td> <td></td> <td>D</td> <td></td> <td>##</td> <td>####</td> <td></td> <td></td> <td>U</td> <td></td> <td></td> <td></td> <td></td>	5861	-	4175		C	E	S					D		##	####			U				
5862       +       4170       Transfers - Current-Year Authority rownivested       D       E       S       C       D       ##       ####       C       U       C       D       C         862       +       4170       Allocation Transfers of Current-Year Authority trownivested       D       E       S       C       D       ##       ####       C       U       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>																						
Seed       +       17.5       Increasing outputs from francing of Quirent-Year Authority for Noninvested       D       E       S       Image: Constraint of Quirent-Year Authority for Noninvested       D       E       S       Image: Constraint of Quirent-Year Authority for Noninvested       D       Image: Constraint of Quirent	5862 Tr	ansfe	erred fro	om other accounts (-) [xx-xxxx]																		
98/2* 1/3 AccountsAccountsUESUUU<	5862	+	4170	Transfers - Current-Year Authority	D	Е	S					D		##	####			U				
A         A	5962	+	4175	Allocation Transfers of Current-Year Authority for Noninvested	D	E	c					D		##	#####							
5890       This line is calculated. Equals sum of P&F lines 5800 through 5862       Image: Second second	3002	т	4175	Accounts	D	L.	3					D		##	****			0				
5890       This line is calculated. Equals sum of P&F lines 5800 through 5862       Image: Second second																						
Image: Constraint of the second paper privation         Image: Constraint of the second paper privation         Image: Constraint of the second paper privation         Image: Constraint of the second paper privation         Image: Constraint of the second paper privation         Image: Constraint of the second paper privation         Image: Constraint of the second paper privation         Image: Constraint of the second paper privation         Image: Constraint of the second paper privation         Image: Constraint of the second paper privation         Image: Constraint of the second paper privation         Image: Constraint of the second paper privation         Image: Constraint of the second paper privation         Image: Constraint of the second paper privation         Image: Constraint of the second paper privation         Image: Constraint of the second paper privation         Image: Constraint of the second paper privation         Image: Constraint of the second paper privation         Image: Constraint of the second paper pair paper pair paper paper paper pair paper pair paper pap		pendi																				
6000       +       4111       Debt Liquidation Appropriations       E       P       M       M       M       U       1/3/4         6000       +       4112       Liquidation of Deficiency - Appropriation       E       P       M       M       U       U       1/3/4         6000       +       4115       Loan Subsidy Appropriation       E       P       M       M       U       U       1/3/4         6000       +       4117       Loan Administrative Expense Appropriation       E       P       M       M       U       U       1/3/4         6000       +       4118       Restimated Loan Subsidy Appropriation       E       P       M       M       U       U       1/3/4         6000       +       4118       Restimated Loan Subsidy Appropriation       E       P       M       M       U       U       1/3/4         6000       +       4112       Authority Adjusted for Interest on the Bureau of the Public Debt       E       P       M       M       U       U       1         6000       +       4122       Laun Modification Adjustment Transfer Appropriation       E       M       M       U       U       1/3/4 <tr< td=""><td>5890</td><td></td><td>This lir</td><td>e is calculated. Equals sum of P&amp;F lines 5800 through 5862</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></tr<>	5890		This lir	e is calculated. Equals sum of P&F lines 5800 through 5862																		
6000       +       4111       Debt Liquidation Appropriations       E       P       M       M       M       U       1/3/4         6000       +       4112       Liquidation of Deficiency - Appropriation       E       P       M       M       U       U       1/3/4         6000       +       4115       Loan Subsidy Appropriation       E       P       M       M       U       U       1/3/4         6000       +       4117       Loan Administrative Expense Appropriation       E       P       M       M       U       U       1/3/4         6000       +       4118       Restimated Loan Subsidy Appropriation       E       P       M       M       U       U       1/3/4         6000       +       4118       Restimated Loan Subsidy Appropriation       E       P       M       M       U       U       1/3/4         6000       +       4112       Authority Adjusted for Interest on the Bureau of the Public Debt       E       P       M       M       U       U       1         6000       +       4122       Laun Modification Adjustment Transfer Appropriation       E       M       M       U       U       1/3/4 <tr< 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></tr<>										-												
6000       +       4112       Liquidation of Deficiency - Appropriations       E       P       M       M       V       V       1/3/4         6000       +       4116       Loan Subsidy Appropriation       E       P       M       M       V       V       1/3/4         6000       +       4117       Loan Administrative Expense Appropriation       E       P       M       M       V       U       1/3/4         6000       +       4118       Restimated Loan Subsidy Appropriation       E       P       M       M       V       U       1/3/4         6000       +       4118       Restimated Loan Subsidy Appropriation       E       P       M       M       V       U       1/3/4         6000       +       4119       Other Appropriation Realized       E       P       M       M       V       U       U       1/3/4         6000       +       4122       Authority Adjusted for Interest on the Bureau of the Public Debt       E       P       M       M       V       U       U       1/3/4         6000       +       4122       Authority Adjusted for Interest on the Bureau of the Public Debt       E       M       M       V						_	-															
6000       +       4115       Loan Subsidy Appropriation       E       P       M       M       U       1/3/4         6000       +       4117       Loan Administrative Expense Appropriation       E       P       M       U       1/3/4         6000       +       4118       Restimated Loan Subsidy Appropriation       E       P       M       U       1/3/4         6000       +       4118       Restimated Loan Subsidy Appropriation       E       P       M       U       U       1/3/4         6000       +       4118       Restimated Loan Subsidy Appropriation       E       P       M       U       U       1/3/4         6000       +       4122       Authority Adjusted for Interest on the Bureau of the Public Debt       E       P       M       U       U       1         6000       -       4122       Authority Adjusted for Interest on the Bureau of the Public Debt       B       E       M       M       U       U       1         6000       -       4129       Authority Adjusted for Interest on the Bureau of the Public Debt       E       M       M       U       U       1/3/4         6000       -       4129       Authority Adjusted for Intere							P	L										-				
6000       +       4117       Loan Administrative Expense Appropriation       E       P       M       M       M       U       1/3/4         6000       +       4118       Restimated Loan Subsidy Appropriation       E       M       M       U       1/3/4         6000       +       4119       Other Appropriations Realized       E       M       M       U       U       1/3/4         6000       +       4119       Other Appropriations Realized       E       P       M       M       U       U       1/3/4         6000       +       4122       Authority Adjusted for Interest on the Bureau of the Public Debt Securities       E       P       M       M       M       U       U       1         6000       +       4122       Authority Adjusted for Interest on the Bureau of the Public Debt Securities       B       C       M       M       M       U       U       1/3/4         6000       +       4129       Amounts Appropriated From Specific Invested TAFS - Transfers-Out       E       M       M       M       U       U       1/3/4         6000       +       4138       Appropriation To Liquidate Contract Authority       E       M       M       M							D	L										-				
6000       +       4118       Reestimated Loan Subsidy Appropriation       E       Image: Constraint of the constrai																						
6000       +       4119       Other Appropriations Realized       Image: constraints of the public Debt Securities							F															
6000       +       4122       Authority Adjusted for Interest on the Bureau of the Public Debt Securities       E       Image: Construction of the Construct on the Construct on							P														1/3/4	
000       +       4122       Securities       Securities       0       0       1       1         000       -       4122       Authority Adjusted for Interest on the Bureau of the Public Debt Securities       B       B       1       1       1       1       1         000       +       4122       Authority Adjusted for Interest on the Bureau of the Public Debt Securities       B       B       1												111						-				
6000       -       4122       Authority Adjusted for Interest on the Bureau of the Public Debt Securities       B       B       B       C       <	6000	+	4122			Е												U			1	
0000       -       4122       Securities       -       -       -       -       -       -       00       -       1         6000       +       4125       Loan Modification Adjustment Transfer Appropriation       E       -       -       M       -       -       00       0       1/3/4         6000       +       4129       Amounts Appropriated From Specific Invested TAFS - Transfers-Out       E       -       -       M       -       -       00       1/3/4         6000       +       4138       Appropriation To Liquidate Contract Authority       E       -       -       M       -       -       00       1/3/4         6000       +       4138       Appropriation To Liquidate Contract Authority       E       -       -       M       -       -       0       1/3/4         6000       +       4138       Appropriation To Liquidate Contract Authority       E       -       -       M       -       -       0       1/3/4         6000       +       4138       Appropriated Trust or Special Fund Receipts       E       P       -       -       0       0       0       0       0       2       0       0       2																						
6000       +       4125       Loan Modification Adjustment Transfer Appropriation       E       Image: Constraint of the constraint of	6000	-	4122			В												U			1	
6000       -       4129       Amounts Appropriated From Specific Invested TAFS - Transfers-Out       E       Image: Constraint of the constraint of the	6000	+	4125			Е						М						U			1/3/4	
6000       -       4129       M </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>																						
600       +       4391       Adjustments to Indefinite No-Year Authority       E       L       Image: Constraint of the const	6000	-	4129			E						M						U			1	
600       +       4391       Adjustments to Indefinite No-Year Authority       E       L       Image: Constraint of the const	6000	+	4138	Appropriation To Liquidate Contract Authority		Е						М						U			1/3/4	
6020+4114Appropriated Trust or Special Fund ReceiptsEPMMMU26020+4138Appropriation To Liquidate Contract AuthorityEMMU26020-4384Temporary Reduction/Cancellation Returned by AppropriationEPMU26020+4384Temporary Reduction/Cancellation Returned by AppropriationBPMMUU26020+4384Temporary Reduction/Cancellation Returned by AppropriationBPMUU2	6000	+				Е						М						U			1/3/4	
6020+4114Appropriated Trust or Special Fund ReceiptsEPMMMU26020+4138Appropriation To Liquidate Contract AuthorityEMMU26020-4384Temporary Reduction/Cancellation Returned by AppropriationEPMU26020+4384Temporary Reduction/Cancellation Returned by AppropriationBPMMUU26020+4384Temporary Reduction/Cancellation Returned by AppropriationBPMUU2																						
6020       +       4138       Appropriation To Liquidate Contract Authority       E       P       M       M       U       2         6020       -       4384       Temporary Reduction/Cancellation Returned by Appropriation       E       P       M       M       U       U       2         6020       +       4384       Temporary Reduction/Cancellation Returned by Appropriation       B       P       M       M       U       U       2	6020 A	pprop	riation	(special fund)																		
6020       -       4384       Temporary Reduction/Cancellation Returned by Appropriation       E       P       M       M       U       U       2         6020       +       4384       Temporary Reduction/Cancellation Returned by Appropriation       B       P       M       U       U       2		+					Р															
6020 + 4384 Temporary Reduction/Cancellation Returned by Appropriation B P M M M 2 U 2		+																				
6020   -   4394   Receipts Unavailable for Obligation Upon Collection   E   M   U   2							Р											-				
	6020	-	4394	Receipts Unavailable for Obligation Upon Collection		Е						Μ						U			2	

P&	F		USSGL Account					USS	GL Acc	ount Attr	ibutes						F	ACTS II S	upplied A	ttributes	5/1
								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
No.	Sign	No.	Title	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	Туре	Flag	Туре	Ind.
6020	+	4394	Receipts Unavailable for Obligation Upon Collection		В						М						U			2	
			(trust fund)																		
6026	+	4114	Appropriated Trust or Special Fund Receipts		E	Р					М						U			7/8	
6026	+	4123	Amounts Appropriated From Specific Invested TAFS Reclassified -		Е	Р					м						U			7/8	
0020			Receivable - Temporary Reduction/Cancellation		_															.,,0	
6026	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified -		Е						м						U			7/8	
			Payable - Temporary Reduction/Cancellation								-						-				
6026	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		Е						М						U			7/8	
			Amounts Appropriated From Specific Invested TAFS - Receivable																		
6026	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		В						М						U			7/8	
6026	_	4127	Amounts Appropriated From Specific Invested TAFS - Payable		Е						М						U			7/8	
6026	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable		В						M						U			7/8	
			Amounts Appropriated From Specific Invested TAFS - Fayable Amounts Appropriated From Specific Invested TAFS - Transfers-In											1							
6026	+	4128			Е	Р					м						U			7/8	
			Amounts Appropriated From Specific Invested TAFS - Transfers-Out		_								1								
6026	-	4129			Е						М						U			7/8	
6026	+	4138	Appropriation To Liquidate Contract Authority		Е						М						U			7/8	
6026	-		Temporary Reduction/Cancellation Returned by Appropriation		E	Р					M						U			7/8	
6026	+	4384			В	P					M		1				U			7/8	
6026	-	4394	Receipts Unavailable for Obligation Upon Collection		Е						М						U			7/8	
6026	+		Receipts Unavailable for Obligation Upon Collection		В						М						U			7/8	
6028 A	pprop	riation	(unavailable balances)																		
6028	+	4157	Authority Made Available From Receipt or Appropriation Balances		Е						м						U				
6028	+	4157	Previously Precluded From Obligation		E						IVI						U				
	pprop		permanently reduced (-)																		
6035	-	4392	Permanent Reduction - New Budget Authority		E	Р					М						U				
6036 U	noblig	ated b	alance permanently reduced (-)																		
6036	-	4393	Permanent Reduction - Prior-Year Balances		Е	B/D/P/R					м						U				
					_	/S											-				
	pprop -		temporarily reduced (-)		_	-															
6037	-	4382	Temporary Reduction - New Budget Authority		E	Р					М						U				
6037	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		Е	Р					М						U				
			New Budget Authonity																		
6038 11	noblig	lated h	alance temporarily reduced (-)									1		<u> </u>							
6038			Temporary Reduction - Prior-Year Balances		Е	Р					М						U				
			Temporary Reduction of Appropriation From Unavailable Receipts,																		
6038	-	4388	Prior-Year Balances		Е	Р					М						U				
													İ								
6045 Po	ortion	preclu	ded from obligation (-)						1			1		1							
			Receipts and Appropriations Temporarily Precluded From Obligation		_	-		1	1			1	İ	1							
6045	-	4397	· · · · · · · · · · · · · · · · · · ·		Е	Р					М						U				
6045		4397	Receipts and Appropriations Temporarily Precluded From Obligation		в	P					14						U				
0045	+	4397			В	۲					М						0				
			d to repay debt (-)																		
6047	-	4146	Actual Repayments of Debt, Current-Year Authority		Е	Р					М						U				
			d to liquidate deficiencies (-)																		
6048	-	4112	Liquidation of Deficiency - Appropriations		Е						М						U				
													L								
			d to liquidate contract authority (-)		_	-															
6049	-	4135	Contract Authority Liquidated		E	Р					М	I		I			U				

P&	F		USSGL Account					USS	GL Acc	ount Attr	ibutes					1	F	ACTS II S	upplied A	ttributes	s/1
Ĩ								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
	Sign	No	Title	Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.		ction	Status	Type	Flag	Туре	Ind.
6049			Contract Authority To Be Liquidated by Trust Funds	oroun	E	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Lan			000.00	M	5.1	/ (g) .	/ 1001.	. lug	01.011	U	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	. iag	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	a.
6049			Contract Authority To Be Liquidated by Trust Funds		В						M						U				
0043		4150	Contract Autionty To be Elquidated by Trust Funds		0						IVI						0				
6053 D	ortion	cubetit	uted for borrowing authority (-)																		
6053 FC			Substitution of Borrowing Authority		Е	Р					М						U				
0033	-	4140	Substitution of Bonowing Automy	-		F					IVI						0				
6100 Tr	anofa	rrad to	other accounts (-) [xx-xxxx]	-																	
6100 IF	ansie	rrea to																			
6100	-		Allocations of Realized Authority - To Be Transferred From Invested Balances	С	E						М		##	####			U				
6100	+	4100	Allocations of Realized Authority - To Be Transferred From Invested Balances	С	В						М		##	####			U				
6100	-		Allocations of Realized Authority - Transferred From Invested Balances	С	Е						М		##	####			U				
6100	-		Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	С	Е						М		##	####			U				
6100	-	4170	Transfers - Current-Year Authority	С	Е	Р					М		##	####			U				
6100	-		Nonallocation Transfers of Invested Balances - Payable	C	E				1		M		##	####			U				
6100	+		Nonallocation Transfers of Invested Balances - Payable	C	B				<u> </u>		M		##	####			U				
6100			Nonallocation Transfers of Invested Balances - Transferred	C	E						M		##	####			U				
6100		4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	C	E	Р					м		##	####			U				
0000 T																					
6200 Tr	anste		om other accounts (+) [xx-xxxx]																		
6200	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	D	Е						М		##	####			U				
6200	-		Allocations of Realized Authority - To Be Transferred From Invested Balances	D	В						М		##	####			U				
6200	+	4167	Allocations of Realized Authority - Transferred From Invested Balances	D	Е						М		##	####			U				
6200	+		Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	D	Е						М		##	####			U				
6200	+		Transfers - Current-Year Authority	D	Е	Р					М		##	####			U				
6200			Nonallocation Transfers of Invested Balances - Receivable	D	E						M		##	####			U				
6200	-		Nonallocation Transfers of Invested Balances - Receivable	D	В						M		##	####			U				
6200	+		Nonallocation Transfers of Invested Balances - Transferred	D	E						M		##	####			U				
0200	-	4175	Allocation Transfers of Current-Year Authority for Noninvested								IVI		##	****			-				
6200	+	4175	Accounts	D	E	Р					М		##	####			U				
COE0 4									ļ												
6250 Ap	pprop								ļ												
6250		I NIS IIN	e is calculated. Equals sum of P&F lines 6000 through 6200.	I																	
		L.,		I																	
6300 Re					_																
			Reappropriations		E						М						U				
			n permanently reduced (-)																		
6335	-	4392	Permanent Reduction - New Budget Authority		Е	R					М						U				
6200 F		opriet'	n (total)																		
			n (total) a is calculated. Equals ours of D8 E lines (200 through (2025		<u> </u>																
6390		I NIS IIN	e is calculated. Equals sum of P&F lines 6300 through 6335.						<b> </b>												
0500	<u> </u>			I	ļ																
			ppriation	I	_	-														1/5/1	
6500			Debt Liquidation Appropriations	I	E	D					М						U			1/3/4	
6500			Loan Subsidy Appropriation		E	D			ļ		М						U			1/3/4	
6500			Loan Administrative Expense Appropriation	<b></b>	E	D			ļ		М						U			1/3/4	
6500	+	4119	Other Appropriations Realized		Е	D					М						U				
6526 Ac			opriation (trust fund)																		
		4114	Appropriated Trust or Special Fund Receipts		Е	D					М						U			7/8	
6526			Temporary Reduction/Cancellation Returned by Appropriation		E	D					M						U			7/8	

P&	۴F	I	USSGL Account					USS	GL Acc	ount Attr	ibutes						F	ACTS II S	upplied A	ttributes	s/1
								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
No.	Sign	No.	Title	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	Туре	Flag	Туре	Ind.
6526	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		В	D					М						U			7/8	
			opriation permanently reduced (-)																		
6535	-	4392	Permanent Reduction - New Budget Authority		Е	D					Μ						U				
			opriation temporarily reduced (-)		_																
6537	-	4382	Temporary Reduction - New Budget Authority		E	D					Μ						U				
CE00 A	duram		enviotion (total)																		
6590 A	dvan		opriation (total) ne is calculated. Equals sum of P&F lines 6500 through 6537.																		
6290	-	This II	le is calculated. Equals sum of P&F lines 6500 through 6537.																		
6610 C	ontro	at outh																			
6610 C			Current-Year Contract Authority Realized		Е						М						U				
6610	+		Decreases to Indefinite Contract Authority		E						M						U				
0010	_	4155	Decreases to indefinite Contract Admonty								IVI						0				
6635 C	ontra	ct auth	ority permanently reduced (-)																		
6635			Permanent Reduction - New Budget Authority		Е	С					м						U				
		1				~															
6636 U	nobli	gated h	alance permanently reduced (-)																		
6636			Permanent Reduction - Prior-Year Balances		Е	С					М						U				
6661 T	ransf	erred to	other accounts (-) [xx-xxxx]																		
6661	-		Transfers of Contract Authority	С	E						М		##	####			U				
6661	+	4137	Transfers of Contract Authority	С	В						М		##	####			U				
6662 T	ransf	erred fr	om other accounts (+) [xx-xxxx]																		
6662	+	4137	Transfers of Contract Authority	D	E						Μ		##	####			U				
6662	-	4137	Transfers of Contract Authority	D	В						M		##	####			U				
	ontra		ority (total mandatory) (+)																		
6690		This li	ne is calculated. Equals sum of P&F lines 6610 through 6662.																		
6710 B	orrov	ving au																			
6710	+	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		Е	в					м						U			7	
0740										DÆ											
6710	+		Current-Year Borrowing Authority Realized		E					P/T P/T	M						U				
6710	-	4143	Decreases to Indefinite Borrowing Authority		E					P/1	М						U				
6716 P	orroy	ving av	l hority (12 U.S.C. 2281-96)																		
6716 B			Current-Year Borrowing Authority Realized		Е					F	М						U				
6716	-		Decreases to Indefinite Borrowing Authority		E					F	M						U				
5710		1140			_						101										
6735 A	uthor	ity to b	orrow permanently rescinded (-)											1							
6735			Permanent Reduction - New Budget Authority		Е	В					М						U				
6790 A	uthor	ity to b	orrow (total)				İ		l			l		l							
6790			ne is calculated. Equals sum of P&F lines 6710 through 6735.																		
			nority from offsetting collections (cash)																		
6900			Liquidation of Deficiency - Offsetting Collections		Е						М						U				
6900	+		Unfilled Customer Orders With Advance		Е						М						U				
6900	-		Unfilled Customer Orders With Advance		В						М						U				
6900	+		Reimbursements and Other Income Earned - Collected		E						М						U				
6900	+		Appropriation Trust Fund Expenditure Transfers - Collected		Е						М						U				
6900	+		Actual Collections of "governmental-type" Fees		E						М						U				
6900	+		Actual Collections of Business-Type Fees		E						Μ						U				
6900	+		Actual Collections of Loan Principal		Е						M						U				
6900	+	4263	Actual Collections of Loan Interest		E						Μ						U				
6900	+	4264	Actual Collections of Rent		Е		l				M			I			U				

P&	F		USSGL Account					USS	GL Acc	ount Attr	ibutes						F	ACTS II S	A beilagu	ttributes	/1
								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
	Sign	No	Title	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	Туре	Flag	Туре	Ind.
6900			Actual Collections From Sale of Foreclosed Property	oroun	E	турс	Luw	TIMO	nor	Course	M.	DIN	ngy.	71001.	Tiug	00011	U	турс	i idg	турс	ing.
			Other Actual Business-Type Collections From Non-Federal Sources																		
6900	+	4266			E						М						U				
6900	+	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		Е						М						U				
6900	+	4271	Actual Program Fund Subsidy Collected		Е						М						U				
6900	+	4273	Interest Collected From Treasury		E						М						U				
6900	+	4275	Actual Collections From Liquidating Fund		Е						М						U				
6900	+	4276	Actual Collections From Financing Fund		Е						М						U				
6900			Other Actual Collections - Federal		Е						М						U				
			Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered																		
6900	+	4872	Orders - Obligations, Refunds Collected		Е						М						U				
			Downward Adjustments of Prior-Year Paid Delivered Orders -																		
6900	+	4972	Obligations, Refunds Collected		Е						М						U				
			Obligations, Relatids Collected																		
6010 C	hange	in und	ollected customer payments from Federal sources (unexpired)																		
6910 C					Е				F/E		М						U				
6910 6910	+		Unfilled Customer Orders Without Advance Unfilled Customer Orders Without Advance				-								-						
	-				В				F/E		M						U				
6910	+		Appropriation Trust Fund Expenditure Transfers - Receivable		E						М						U				
6910	-		Appropriation Trust Fund Expenditure Transfers - Receivable		В						М						U				
6910	+		Reimbursements and Other Income Earned - Receivable		Е				F/E		М						U				
6910	-		Reimbursements and Other Income Earned - Receivable		В				F/E		М						U				
6910	+		Actual Program Fund Subsidy Receivable		E						М						U				
6910	-		Actual Program Fund Subsidy Receivable		В						М						U				
6910	+	4283	Interest Receivable From Treasury		E						М						U				
6910	-	4283	Interest Receivable From Treasury		В						М						U				
6910	+	4285	Receivable From the Liquidating Fund		E						М						U				
6910	-	4285	Receivable From the Liquidating Fund		В						М						U				
6910	+		Receivable From the Financing Fund		Е						М						U				
6910	-		Receivable From the Financing Fund		В						М						U				
6910	+		Other Federal Receivables		E						M						Ŭ				
6910	-		Other Federal Receivables		B						M						Ŭ				
0010		1201			5						101										
6026 0	ffeatti	ng coll	ections (previously unavailable)																		
0920 0	ISEI		Amounts Appropriated From Specific Invested TAFS Reclassified -																		
6926	+	4123	Receivable - Temporary Reduction/Cancellation		E	S					М						U				
6926	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		Е						М						U				
6926	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		Е	S					М						U				
6926	+	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	S					M						Ŭ				
	<u> </u>					2									1						
6927 C	apital	transfe	er to general fund (-)				1		1												
			Actual Capital Transfers to the General Fund of the Treasury,												1						
6927	-	4151	Current-Year Authority		Е						М						U				
							1		1						1						
6933 P	ortion	applie	d to liquidate deficiencies (-)						1						1						
6933			Liquidation of Deficiency - Offsetting Collections		Е				1		м						U				
					_												Ū				
6937 O	ffsetti	na coll	ections temporarily reduced																		
6937			Temporary Reduction - New Budget Authority		Е	S					м						U				
0001	-	1002	Tomporary Reduction - New Dudget Autionty			0					111						0				
6028 11	noblic	natod h	alance temporarily reduced (-)		┝──┤																
					5	6					N.4						U				
6938	-	4303	Temporary Reduction - Prior-Year Balances		E	S					М				-		U				
6045 D	l antia ::		ded from obligation (limitation on obligations) ( )												-						
	ortion		ded from obligation (limitation on obligations) (-)																		
6945	-		Offsetting Collections Temporarily Precluded From Obligation		E						M	L				<u> </u>	U				
6945	+	4398	Offsetting Collections Temporarily Precluded From Obligation		В						М	ļ		ļ			U				
												ļ		ļ							
6947 Po	ortion	applie	d to repay debt (-)																		

P&I	F	1	USSGL Account	1				USS	GL Acc	ount Attr	ibutes						E	ACTS II S	A beilagu	ttributes	/1
Ĩ								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
	Sign	No.	Title	Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	Type	Flag	Туре	Ind.
6947			Actual Repayments of Debt, Current-Year Authority		E	S					М		57				U	1			
6949 Po	ortion	applie	d to liquidate contract authority (-)																		
6949	-	4132	Substitution of Contract Authority		Е	S					Μ						U				
6949	-		Contract Authority Liquidated		Е	S					Μ						U				
6953 Po	ortion	substi	tuted for borrowing authority (-)																		
6953	-	4140	Substitution of Borrowing Authority		Е	S					Μ						U				
6961 Tra	ansfe	rred to	other accounts (-) [xx-xxxx]																		
6961	-	4170	Transfers - Current-Year Authority	С	Е	S					Μ		##	####			U				
6961	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	С	Е	S					М		##	####			U				
			/ 1000 di NO																		
6962 Tr	ansfe	rred fr	om other accounts (+) [xx-xxxx]											<u> </u>							
6962			Transfers - Current-Year Authority	D	Е	S					М	1	##	####			U				
			Allocation Transfers of Current-Year Authority for Noninvested									1									
6962	+	4175	Accounts	D	E	S					М		##	####			U				
6000 Sr	andi	na outh	ority from offsetting collections (total)																		
6990 Sp			ie is calculated. Equals sum of P&F lines 6900 through 6962.																		
0990		1115 11	e is calculated. Equals suff of P&P lines 6900 through 6962.																		
7000 To	stal no	w bud	get authority (gross)																		
7000 10			ie is calculated. Equals sum of P&F lines 4000 through 6990, excluding	subtota	le Alec		ino 2200														
				Subiola	15. AISC	equais i	ITIE 2200.														
			ATED BALANCES																		
			nce, start of year																		
7240	-		Unfilled Customer Orders Without Advance		В				F/E								U/E				
7240	-		Appropriation Trust Fund Expenditure Transfers - Receivable		В												U/E				
7240	-		Reimbursements and Other Income Earned - Receivable		В				F/E								U/E				
7240	-		Actual Program Fund Subsidy Receivable		В												U/E				
7240	-		Interest Receivable From Treasury		В												U/E				
7240	-		Receivable From the Liquidating Fund		В												U/E				
7240	-		Receivable From the Financing Fund		В												U/E				
7240	-		Other Federal Receivables		В												U/E				
7240			Undelivered Orders - Obligations, Unpaid		В												U/E				
7240	+	4901	Delivered Orders - Obligations, Unpaid		В												U/E				
7310 To	otal ne													L							
7310		This lir	e is calculated. Same as P&F line 1000.											ļ							
			gross) (-)																		
7320			Undelivered Orders - Obligations, Prepaid/Advanced		E												U/E				
7320			Undelivered Orders - Obligations, Prepaid/Advanced		В												U/E				
7320	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е												U/E				
7320	-		Delivered Orders - Obligations, Paid		Е												U/E				
7320	-		Authority Outlayed Not Yet Disbursed		Е												U				
7320	+	4908	Authority Outlayed Not Yet Disbursed		В												U				
7320	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations,		Е												U/E				
1 020	-	1302	Paid		-												0/2				
7331 04	+enild	ed hala	nce transferred to other accounts (-) [xx-xxxx]																		
7331 01			Transfer of Expired Expenditure Transfers - Receivable	С	Е								##	####			E				
7331	+++		Unfilled Customer Orders Without Advance - Transferred	C	E				F/E				##	####			U/E				
			Appropriation Trust Fund Expenditure Transfers - Receivable -	-					1/5												
7331	+	4232	Transferred	С	Е								##	####			U/E				
7331	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	С	Е				F/E				##	####			U/E				
7331	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	С	E				F/E				##	####			U/E				

P&	F	I	USSGL Account	1				USS	GL Acc	ount Attr	ibutes						F	ACTS II S	upplied A	ttributes	s/1
Ĩ		1						Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
No.	-	No.	Title	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	Туре	Flag	Туре	Ind.
7331			Other Federal Receivables - Transferred	C	E	турс	Law	Time	nor	Course	ind.	Bitt	##	####	Tiug	00011	U/E	турс	ridg	турс	
7331	- T		Undelivered Orders - Obligations Transferred, Unpaid	D	E								##	####			U/E				
7331	-		Delivered Orders - Obligations Transferred, Unpaid	D	E								##	####			U/E				
1331	-	4931	Delivered Orders - Obligations Transierred, Oripaid	D	E								##	#####			U/E				
7332 0	hliaa	ted bala	nce transferred from other accounts (+) [xx-xxxx]																		
7332	ongu	4199		D	Е								##	####			U				
7332	-		Unfilled Customer Orders Without Advance - Transferred	D	E				F/E				##	####			U/E				
			Appropriation Trust Fund Expenditure Transfers - Receivable -						1/6				<del></del>	mmm			0/L				
7332	-	4232	Transferred	D	E								##	####			U/E				
7332	-	4233	Reimbursements and Other Income Earned - Receivable - Transferred	D	Е				F/E				##	####			U/E				
7332	-	4234	Other Federal Receivables - Transferred	D	E								##	####			U/E				
7332	+		Undelivered Orders - Obligations Transferred, Unpaid	С	E								##	####			U/E				
7332	+	4931	Delivered Orders - Obligations Transferred, Unpaid	С	E								##	####			U/E				
			n expired accounts (net)			-															
7340	+		Undelivered Orders - Obligations, Unpaid		E												E				
7340	-		Undelivered Orders - Obligations, Unpaid		В	-											E				
7340	+		Undelivered Orders - Obligations, Prepaid/Advanced		Е												E				
7340	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В												Е				
7340	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		Е												E				
7340	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		Е												Е				
7340	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		Е												Е				
7340	+	4901			Е												E				
7340	-	4901	Delivered Orders - Obligations, Unpaid		B												E				
7340	+	4902	Delivered Orders - Obligations, Paid		E												E				
7340	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E												E				
7340	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		Е												Е				
7340	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е												E				
			Faiu																		
7345 R	000	aries of	prior year obligations (-)																		
7345			is calculated. Same as P&F line 2210, with opposite sign.																		
7400 C	hang	e in und	ollected customer payments for Federal sources (unexpired)								1	1									
7400			e is calculated. Equals sum of P&F lines 6810 and 6910, with opposite	sian.																	
		1		3																	
7410 C	hang	e in unc	ollected customer payments for Federal sources (expired)								1	1									
7410			Unfilled Customer Orders Without Advance		Е				F/E								E				-
7410	+		Unfilled Customer Orders Without Advance		В				F/E								E				-
7410	-		Appropriation Trust Fund Expenditure Transfers - Receivable		E						1	1					E				
7410	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		В						1	1					E				
7410	-		Reimbursements and Other Income Earned - Receivable		E				F/E		1	1					E				
7410	+				B				F/E		1	1					E				
7410	-		Actual Program Fund Subsidy Receivable		E												Ē				
7410	+		Actual Program Fund Subsidy Receivable		B						1	1					E				
7410	-		Interest Receivable From Treasury		E												E				
7410	+		Interest Receivable From Treasury		B						1	1					E				
7410	-		Receivable From the Liquidating Fund		E						1	1					E				
7410	+		Receivable From the Liquidating Fund		В						1	1					E				
7410	-	4286	Receivable From the Financing Fund		E												E				
7410	+		Receivable From the Financing Fund		В												E				
7410	÷.	4287	Other Federal Receivables		E												E				
7410	+	4287	Other Federal Receivables		В												E				
	<u> </u>																_				
				•	L																

P&	F		USSGL Account	1				USS	GL Acc	ount Attr	ibutes						F	ACTS II S	upplied A	Attribute	s/1
								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
Line	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
	Sign	No	Title	Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.		ction	Status	Type	Flag	Туре	Ind.
			nce, end of year	orean	LIIG	турс	Law	TIME	TIGI	Ource	ind.	DA	Agy.	7001.	Tiag	CUOIT	Otatus	турс	riag	турс	ind.
7440 0	ungat -		Transfer of Expired Expenditure Transfers - Receivable	-	Е		-										U/E				
-	-								E/E						-						
7440	-		Unfilled Customer Orders Without Advance	-	E				F/E								U/E				
7440	-		Appropriation Trust Fund Expenditure Transfers - Receivable		E				- (-								U/E				
7440	-	4230	Unfilled Customer Orders Without Advance - Transferred		Е				F/E								U/E				
7440	-	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		Е												U/E				
7440	-	4233	Reimbursements and Other Income Earned - Receivable - Transferred		Е				F/E								U/E				
7440	-	4234	Other Federal Receivables - Transferred		Е												U/E				
7440	-	4251	Reimbursements and Other Income Earned - Receivable		E				F/E								U/E				
7440	-	-							F/E												
	-	4281	Actual Program Fund Subsidy Receivable		E										-		U/E				
7440	-	4283	Interest Receivable From Treasury		E												U/E				
7440	-		Receivable From the Liquidating Fund		E												U/E				
7440	-	4286	Receivable From the Financing Fund		E										<u> </u>		U/E				
7440	-	4287	Other Federal Receivables		E												U/E				
7440	+	4801	Undelivered Orders - Obligations, Unpaid		Е												U/E				
7440	+	4831	Undelivered Orders - Obligations Transferred, Unpaid		Е												U/E				
7440	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		Е												U/E				
7440	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,		Е												U/E				
			Unpaid																		
7440	+	4901	Delivered Orders - Obligations, Unpaid		Е												U/E				
7440	+	4931	Delivered Orders - Obligations Transferred, Unpaid		E												U/E				
7440	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		Е												U/E				
7440		4004	Upward Adjustments of Prior-Year Delivered Orders - Obligations,		Е												U/E				
7440	+	4981	Unpaid		E												U/E				
	¥0.70	DOOD	DETAIL												-						
			, DETAIL																		
			new discretionary authority																		
8690	+		Undelivered Orders - Obligations, Prepaid/Advanced		E						D	NEW					U/E				
8690	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		В						D	NEW					U/E				
8690	+	4902	Delivered Orders - Obligations, Paid		Е						D	NEW					U/E				
8690	+	4908	Authority Outlayed Not Yet Disbursed		E						D	NEW					U				
8690	+	4908	Authority Outlayed Not Yet Disbursed		В						D	NEW					U				
8693 OI	utlavs	from o	liscretionary balances									1		1	1						
8693	+		Undelivered Orders - Obligations, Prepaid/Advanced	1	Е						D	BAL		-	1		U/E				
8693	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	1	В						D	BAL		-	1		U/E				
8693	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,		E						D	BAL					U/E				
8693	+	4902	Prepaid/Advanced Delivered Orders - Obligations, Paid		E						D	BAL		<u> </u>			U/E				
														<u> </u>							
8693	+	4908	Authority Outlayed Not Yet Disbursed		E		L				D	BAL	<b>├</b> ──		<b> </b>		U		ļ		
8693	+	4908	Authority Outlayed Not Yet Disbursed		В						D	BAL	L		I		U				
8693	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		Е						D	BAL					U/E				
8697 O	utlavs	from r	new mandatory authority																		
8697	+		Undelivered Orders - Obligations, Prepaid/Advanced		Е						М	NEW			1		U/E				
8697			Undelivered Orders - Obligations, Prepaid/Advanced		B						M	NEW			1		U/E				
8697	+		Delivered Orders - Obligations, Paid		E						M	NEW			1		U/E				
8697			Authority Outlayed Not Yet Disbursed		E						M	NEW	-	-	1	<u> </u>	U/E				
	+				B												-				
8697	-	4908	Authority Outlayed Not Yet Disbursed		В		L				М	NEW	<b>├</b> ──		<b> </b>		U		ļ		
													ļ								
	_		nandatory balances												<u> </u>						
8698	+		Undelivered Orders - Obligations, Prepaid/Advanced		E						M	BAL					U/E				
8698		1002	Undelivered Orders - Obligations, Prepaid/Advanced		В						М	BAL		I	1		U/E				

Line         Line         Line         Line         Line         Line         Line         Line         Line         Andie         Fraze         Base         Varie         Torse         Base         Varie         Var	ttributes/1
No.     Sol     No.     Title     Title     Title     Title     Title     No.	Fin
BAB       Upwaid Algoing and Place and Underwere Closes - Obligation.       P       P       M       M       D.M.       D.M.       D.M.       U.M.	Fund Acct
Nome       Nome	Type Ind.
Best     Implementation	
80       1       0000       Upward Algorithms of Prior Yate Delivered Orders - Collegation, Parket Prior Yate Parket Prior Yate Parket Pri	
end       bit       bit<       bit       bit	
Image: Control of the second	
The line is a collocated. Equals sum of lines 800 hrrough 8008.       I <t< td=""><td></td></t<>	
Image: Content of the served of the	
Offsetting collections from:       E       F       C <td< td=""><td></td></td<>	
Offsetting collections from:       E       F       C <td< td=""><td></td></td<>	
B800 Federal sources         F	
800       - 4212       Liquidation of Definiency - Offsetting Collections       E       F       Image: Collection of Definiency - Offsetting Collections       E       F       Image: Collection of Definiency - Offsetting Collections       E       F       Image: Collection of Definiency - Offsetting Collections       E       F       Image: Collection of Definiency - Offsetting Collections       E       F       Image: Collection of Definiency - Offsetting Collections       E       F       Image: Collection of Definiency - Offsetting Collections       E       F       Image: Collection of Definiency - Offsetting Collections       E       F       Image: Collection of Definiency - Offsetting Collections       F       Image: Collection of Definiency - Offsetting Collections       F       Image: Collection of Definiency - Offsetting Collections       F       Image: Collection of Definiency - Offsetting Collection of Definiency - Offsetting Collection of Definiency - Offsetting Collection of Definiency - Offsetting Collection of Definiency - Offsetting Collection of Definiency - Offsetting Collection of Definiency - Offsetting Collection of Definiency - Offsetting Collection of Definiency - Offsetting Collections - Definiency - Offsetting Collections - Definiency - Offsetting Collections - Definiency - Offsetting Collections - Definiency - Offsetting Collections - Definiency - Offsetting Collections - Definiency - Offsetting Collections - Definiency - Offsetting Collections - Definiency - Offsetting Collections - Definiency - Offsetting Collections - Definiency - Offsetting Collections - Definiency - Offsetting Collections - Definiency - Offsetting Collections - Definiency - Offsetting Collections - Definien	
800       422       Unified Customer Orders With Advance       E       F       Image: Customer Orders With Advance       B       F       Image: Customer Orders With Advance       Image: Customer Orders With Advance       E       F       Image: Customer Orders With Advance       Image: Customer Orders With Advance <td></td>	
800       + 422       Initial Customer Orders With Advance       B       F       Image: Customer Orders With Advance       UKE       Image: Customer Orders With Advance       UKE         800       - 4255       Appropriation Trust Fund Expanditure Transfers - Collected       E       Image: Customer Orders With Advance       UKE       Image: Customer Orders With Advance       UKE         800       - 4275       Actual Objection Trans Fund Expanditure Transfers - Collected       E       Image: Customer Orders With Advance       UKE       Image: Customer Orders With Advance       UKE         800       - 4275       Actual Objection From Funding Fund       E       Image: Customer Orders With Advance       UKE       Image: Customer Orders With Advance       UKE <td></td>	
8000       -       422       Reinbursements and Other Income Earnel-Collected       E        F         UPE          8000       -       427.4       Actual Porgram Fund Suboly Collected       E         UPE        UPE          8000       -       427.4       Actual Collections From Fund Suboly Collected       E          UPE        UPE        UPE          UPE         UPE         UPE         UPE         UPE         UPE          UPE         UPE           UPE          UPE           UPE	
800       -       225       Appropriation Trust Fund Expanditure Transfers - Collected       E       Image: Collected Form Transfer Collected       E       Image: Collected Form Transfer Collected       Image: Collected Form Transfer Collected       E       Image: Collected Form Transfer Collected       Image: Collected Form Transfer Collected Form Transfer Collected       Image: Collected Form Transfer Collected Form Transfer Collected       Image: Collected Form Transfer Collected Form Transfer Collected       Image: Collected Form Transfer Collected Form Transfer Collected       Image: Collected Form Transfer Collected Form Transfer Collected       Image: Collected Form Transfer Collected       Image: Collected Form Transfer Collected       Image: Collected Form Transfer Collected       Image: Collected Form Transfer Collected       Image: Collected Form Transfer Collected       Image: Collected Form Transfer Collected       Image: Collected Form Transfer Coll	
800       -       27       Actual Plogram Fund Suboly Collected       E       Image: Collected Form Franking Fund       Image: Collected Form Franking Fund       E       Image: Collected Form Franking Fund       Image: Collected Form Franking Fund       E       Image: Collected Form Franking Fund       Image: Collected Form Franking Fund       E       Image: Collected Form Franking Fund       Image	
8000       -       272       Actual Collections From Financing Fund       E	
8000       -       4277       Oher Actual Collections - Federal autom (New Year Propara) Advanced Undelivered Orders - Objagaions, Refunds Collected       E <td></td>	
8300       1       477       Downward Adjustments of Prior Year Prepaid/Advanced Undelivered Orders - Objections. Reinford Scienced Orders - Objections. Re	
0000       -       4972       Orders - Obligations, Refunds Collected       E       F       Image: Collegitors - Obligations, Refunds Collected       Image: Collegitors - Obligations, Refunds Collected       Image: Collegitors - Obligations, Refunds Collected       Image: Collected From Treasury       E       Image: Collected From Treasury	
Image: Constration of the Constratin Constration of the Constration of the Constratio	
Bool       •       Mark       Colligations, Refunds Collected       P	
Image: Control of the securities         Image: Control of the s	
B820       - 4273       Interest Collected From Treasury       E       Image: Collected From Treasury       Image: Collected From	
B820       - 4273       Interest Collected From Treasury       E       Image: Collected From Treasury       Image: Collected From	
Non-Pederal Surves         Non-Ped	1/3/4/8 X
8825       -       4273       Interest Collected From Treasury       Image: Collected From Tr	
Back Non-Federal sources         Back No	
8840       - 4212       Liguidation of Deficiency - Offsetting Collections       E       X       Image: Constraint of Cons	D/G
8840       -       4212       Liquidation of Deficiency - Offsetting Collections       E       X       V <td></td>	
8840       - 4222       Unfilled Customer Orders With Advance       E       X/E       U/E         8840       + 4222       Unfilled Customer Orders With Advance       B       X/E       U/E         8840       + 4222       Unfilled Customer Orders With Advance       B       X/E       U/E         8840       + 4222       Unfilled Customer Orders With Advance       B       X/E       U/E         8840       + 4251       Reimburssements and Other Income Earned - Collected       E       X/E       U/E         8840       - 4252       Reimburssements and Other Income Earned - Collected       E       V/E       U/E         8840       - 4261       Actual Collections of Business-Type Fees       E       I/E       U/E         8840       - 4262       Actual Collections of Loan Principal       E       I/E       U/E         8840       - 4264       Actual Collections of Rent       E       I/E       U/E         8840       - 4264       Actual Collections From Non-Federal Sources       E       I/E       U/E         8840       - 4264       Other Actual Business-Type Collections from Non-Federal Sources       E       X/E       I/E       U/E         8840       - 4265       Other Actual Polyeronental sources)	
8840       + 4222       Unfilled Customer Orders With Advance       B       X/E       U       U/E          8840       - 4252       Reimbursements and Other Income Earned - Collected       E       X/E       U       U/E          8840       - 4252       Reimbursements and Other Income Earned - Collected       E       X/E       U       U/E          8840       - 4261       Actual Collections of Loan Principal       E       U       U/E       U/E          8840       - 4263       Actual Collections of Loan Interest       E       U       U/E       U/E          8840       - 4264       Actual Collections of Rent       E       U       U/E       U/E          8840       - 4266       Actual Collections From Sale of Foreclosed Property       E       U       U/E       U/E       U/E          8840       - 4266       Other Actual Business-Type Collections From Non-Federal Sources       E       X/E       U/E	
8840       - 4252       Reimbursements and Other Income Earned - Collected       E       X/E       Image: Collection of Business-Type Fees       Image: Collection of Business Fees       Image: Collection of Business Fees       Image: Collection of Business       Image: Collection of Business       Image: Collection of Business       Image: Collection of Business       Image: Collection of Busines       Image:	
8840       -       4261       Actual Collections of Loan Principal       E       Image: Collections of Loan Principal       Image: Collections Principal       I	
8840       -       4262       Actual Collections of Loan Principal       E       Image: Constraint of Constr	
8840       -       4264       Actual Collections of Rent       E       Image: Constraint of Collections of Rent of Collections From Sale of Forelosed Property       E       Image: Constraint of Collections From Sale of Forelosed Property       E       Image: Constraint of Collections From Sale of Forelosed Property       Image: Constraint of Collections From Sale of Forelosed Property       E       Image: Constraint of Collections From Sale of Forelosed Property       Image: Constraint of Collections From Sale of Forelosed Property       E       Image: Constraint of Collections From Sale of Forelosed Property       Image: Constraint of Collections From Sale of Forelosed Property       E       Image: Constraint of Collections From Sale of Forelosed Property       Image: Constraint of Collections From Sale of Forelosed Property       E       Image: Constraint of Collections From Sale of Forelosed Property       Image: Constraint of Collections From Sale of Forelosed Property       E       Image: Constraint of Collections From Sale of Forelosed Property       Image: Constraint of Collections From Sale of Forelosed Property       Image: Constraint of Collections From Sale of Forelosed Property       Image: Constraint of Collections From Sale of Forelosed Property       Image: Constraint of Collections From Sale of Forelosed Property       Image: Constraint of Collections From Sale of Forelosed Property       Image: Constraint of Collections From Fore Forelosed Property       Image: Constraint of Collections From Fore Forelosed Property       Image: Constraint of Collections From Fore Forelosed Property       Image: Constraint of Collections From Fore Forelosed Propery       Image: Con	
8840       -       4265       Actual Collections From Sale of Foreclosed Property       E          U/E          8840       -       4266       Other Actual Business-Type Collections From Non-Federal Sources       E          U/E	
8840       -       4266       Other Actual Business-Type Collections From Non-Federal Sources       E       X/E       I       I/E       I/E         8840       -       4972       Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected       E       X/E       I       I/E       I/I/E         8840       -       4972       Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected       E       X/E       I       I/I/E       I/I/E         8845       -       4212       Liquidation of Deficiency - Offsetting Collections       E       E       I       I       I       I       I       I/I/E	
8840       -       4200	
8840       -       4972       Obligations, Refunds Collected       D/E       X/E       -       -       0/E       <	
Image: Construction of the intervent of the	1
8845       -       4212       Liquidation of Deficiency - Offsetting Collections       E       E       Image: Collection of "governmental-type" Fees       Image: Collection of "governmental-type" Fees       E       Image: Collection of "governmental-type" Fees       Image: Collection of "governmental-type" Fees       E       Image: Collection of "governmental-type" Fees       Image: Collection of "governmental-type" Collections From Non-Federal Sources       Image: Collection of "governmental-type" Collections From Non-Federal Sources       Image: Collection of Collectio	
8845       -       4212       Liquidation of Deficiency - Offsetting Collections       E       E       Image: Collection of "governmental-type" Fees       Image: Collection of "governmental-type" Fees       E       Image: Collection of "governmental-type" Fees       Image: Collection of "governmental-type" Fees       E       Image: Collection of "governmental-type" Fees       Image: Collection of "governmental-type" Collections From Non-Federal Sources       Image: Collection of "governmental-type" Collections From Non-Federal Sources       Image: Collection of Collectio	
8845       -       4260       Actual Collections of "governmental-type" Fees       E       Image: Collection of the constraint of the	
8845       -       4267       Other Actual "governmental-type" Collections From Non-Federal Sources       E       E       E       U/E       U/E       U/E       U/E       U/E       E       U/E       E	
8845     4201     Sources     U/E     U/E       8890     Image: Sources (cash)     Image: Sources	
8890       This line is calculated. Equals sum of P&F lines 8800 through 8845.       Image: Constraint of the second seco	
8890       This line is calculated. Equals sum of P&F lines 8800 through 8845.       Image: Constraint of the second seco	
8895 Change in uncollected customer payments from Federal sources (unexpired)     Image: Change in uncollected customer payments from Federal sources (unexpired)     Image: Change in uncollected customer payments from Federal sources (unexpired)     Image: Change in uncollected customer payments from Federal sources (unexpired)     Image: Change in uncollected customer payments from Federal sources (unexpired)     Image: Change in uncollected customer payments from Federal sources (unexpired)     Image: Change in uncollected customer payments from Federal sources (unexpired)     Image: Change in uncollected customer payments from Federal sources (unexpired)     Image: Change in uncollected customer payments from Federal sources (unexpired)     Image: Change in uncollected customer payments from Federal sources (unexpired)     Image: Change in uncollected customer payments from Federal sources (unexpired)     Image: Change in uncollected customer payments from Federal sources (unexpired)     Image: Change in uncollected customer payments from Federal sources (unexpired)     Image: Change in uncollected customer payments from Federal sources (unexpired)     Image: Change in uncollected customer payments from Federal sources (unexpired)     Image: Change in uncollected customer payments from Federal sources (unexpired)     Image: Change in uncollected customer payments from Federal sources (unexpired)     Image: Change in uncollected customer payments from Federal sources (unexpired)     Image: Change in uncollected customer payments from Federal sources (unexpired)     Image: Change in uncollected customer payments from Federal sources (unexpired)     Image: Change in uncollected customer payments from Federal sources (unexpired)     Image: Change in uncolected customer payments from Federal sources (unexpired)	

P&I	F		USSGL Account					USS	GL Acc	ount Attr	ibutes						F	ACTS II S	upplied A	ttribute	s/1
Ī								Avail-	Trans.	Bor-	BEA	Year	Dir.	Dir.	Ad-			Avail-	Expir-		Fin
Line I	Line			Debit/	Begin	Auth.	Public	ability	Part-	rowing	Cat.	of	Trans.	Trans.	vance	Fun-	TAFS	ability	ation	Fund	Acct
No.	Sign	No.	Title	Credit	End	Type	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	Type	Flag	Type	Ind.
8896 Pc	ortion	of offs	etting collections (cash) credited to expired accounts																		
8896	+	4212	Liquidation of Deficiency - Offsetting Collections		Е												Е				
8896	+	4222	Unfilled Customer Orders With Advance		Е												E				
8896	-	4222	Unfilled Customer Orders With Advance		В												E				
8896	+	4252	Reimbursements and Other Income Earned - Collected		E												E				
8896	+		Appropriation Trust Fund Expenditure Transfers - Collected		E												Е				
8896	+	4260	Actual Collections of "governmental-type" Fees		E												E				
8896	+	4261	Actual Collections of Business-Type Fees		E												Е				
8896	+		Actual Collections of Loan Principal		E												ш				
8896	+		Actual Collections of Loan Interest		E												E				
8896	+		Actual Collections of Rent		E												E				
8896	+	4265	Actual Collections From Sale of Foreclosed Property		E												E				
8896	+	4266	Other Actual Business-Type Collections From Non-Federal Sources		Е												E				
8896	+	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		Е												Е				
8896	+	4271	Actual Program Fund Subsidy Collected		Е												E				
8896	+		Interest Collected From Treasury		Е												E			1/3/4/8	
8896	+		Actual Collections From Liquidating Fund		Е												E				
8896	+	4276	Actual Collections From Financing Fund		Е												E				
8896	+		Other Actual Collections - Federal		Е												E				
8896	+	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		Е												Е				
8896	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations. Refunds Collected		Е												Е				
			Obligations, Refutius Collected																		
			ORITY AND OUTLAYS																		
8900 BL																					
8900 Dt	luger		is calculated. Equals the sum of P&F lines 2200 minus 8800 through	8845 88	205 an	4 8806															
0300		1113 111		0040,00	555, an	u 0030.															
9000 OL	utlavs	(net)																			
9000	anayo		e is calculated. Equals the sum of P&F lines 8690 through 8698 minus	amount	s on lin	es 8800 i	through 884	5													
							line agri e e														
MEMOF			DN-ADD) ENTRIES																		
			o reduction pursuant to P.L. 99-177																		
9110	anaye		plicable to prior year column of P&F schedule.																		
9180 Sc	ques	tration	pursuant to P.L. 99-177 (discretionary) (-)																		
9180			plicable to prior year column of P&F schedule.																		
9185 Sc	ques	tration	pursuant to P.L. 99-177 (mandatory) (+)																		
9185			plicable to prior year column of P&F schedule.																		
			•				İ														
9190 Ur	npaid	obligat	ions, end of year: Deficiency																		
9190			e is not required to be supported by the USSGL.				İ														
9201 Tc	otal in	vestme	ents, start of year: Federal securities: Par value																		
9201	+	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt		В												U				
9201	+	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities		в				F								U				
9201	+	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt		в												U				
9202 To	otal in	vestme	nts, end of year: Federal securities: Par value																		
9202	+	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt		Е												U				
9202	+	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities		E				F								U				

SECTION V

Line         Line <thlin< th="">         Line         <thline< th="">         Li</thline<></thlin<>	P&	۰F	T	USSGL Account					USS	GL Acc	ount Attr	ibutes						F	ACTS II S	upplied A	Attribute	s/1
No.         Sign         No.         Time         Credit         End         Type         Law         Time         No.         No.         No.         Sign         No.         No.         No.         Sign         No.         No. </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>Fin</td>											-											Fin
9202       + 1630       Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt       E       Image: Contract authority       Image: Contract authority         9203       + 1620       Image: Contract authority       E       Image: Contract authority       Image: Contract authority         9204       + 1620       Image: Contract authority													-					-	-			Acct
0202       *       1032       *       1032       *       104       0 <t< td=""><td>No.</td><td>Sign</td><td>No.</td><td></td><td>Credit</td><td>End</td><td>Туре</td><td>Law</td><td>Time</td><td>ner</td><td>Source</td><td>Ind.</td><td>BA</td><td>Agy.</td><td>Acct.</td><td>Flag</td><td>ction</td><td>Status</td><td>Туре</td><td>Flag</td><td>Туре</td><td>Ind.</td></t<>	No.	Sign	No.		Credit	End	Туре	Law	Time	ner	Source	Ind.	BA	Agy.	Acct.	Flag	ction	Status	Туре	Flag	Туре	Ind.
Image: Constraint start of year: non-Federal securities: Market value         Image: Constraint securities         Imag	9202	+	1630			Е												U				
Base         X																						
Base         X	9203 T	otal ir	vestme	ents. start of vear: non-Federal securities: Market value																		
Image: Securities         Image: Securities										v												
2204       +       1520       Investments in Securities       0	9203	+	1620	Securities		в				X								U				
2204       +       1520       Investments in Securities       0																						
9204       + 1620       Securities       P       X       P	9204 T	otal ir	vestme																			
Contract AuthORTY     Contract authority     Contract autho	9204	+	1620			Е				х								U				
9301 Unbiligated balance, start of year: Contract authority         Image: Cont				Securities																		
9301         This line is not required to be supported by the USSGL.         Image: Contract authority	CONT	ACT.																				
301       This line is not required to be supported by the USSGL.       Image: Contract authority       =""><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<>																						
302 Unobligated balance, end of year: Contract authority       Image: Contract																						
9302       This line is not required to be supported by the USSGL.       Image: Contract authority       <																						
303 Obligated balance, start of year: Contract authority       Image: Start of year: Contract authorit		noblig																				
303       This line is not required to be supported by the USSGL.       Image: contract authority       =""><td>9302</td><td></td><td>This lir</td><td>e is not required to be supported by the USSGL.</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<>	9302		This lir	e is not required to be supported by the USSGL.																		
303       This line is not required to be supported by the USSGL.       Image: contract authority       =""><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<>																						
9304 Obligated balance, end of year: Contract authority       Image: Contract a		bligat																				
9304       This line is not required to be supported by the USSGL.       Image: constraint of the support o	9303		I his lir	e is not required to be supported by the USSGL.																-		
9304       This line is not required to be supported by the USSGL.       Image: constraint of the support o	9304 C	bligat	od bala	nco and of year: Contract authority																		
UNAVAILABLE OFFSETTING COLLECTIONS       Image: contract of year: Offsetting collections       Image: contract of year: Contract of year: Offsetting collections       Image: contract of year: Contract of year: Offsetting collections       Image: contract of year: Contract of year: Offsetting collections       Image: contract of year: Contract of year: Offsetting collections       Image: contract of year: Contract of year: Offsetting collections       Image: contract of year: Contract of year: Contract of year: Contract of year: Contract of year: Contract of ye		bliga																				
9401 Unavailable balance, start of year: Offsetting collections       Image: start of	5504		1113 11																			
9401       +       4398       Offsetting Collections Temporarily Precluded From Obligation       B       Image: Collections Temporarily Precluded From Obligation	UNAV/		LE OFF	SETTING COLLECTIONS																		
9402 Unavailable balance, end of year:       0																						
9402       +       4398       Offsetting Collections Temporarily Precluded From Obligation       E       Image: Collections Temporarily Precluded From Obligation        Image: Collections Temporarily Precluded From O	9401	+	4398	Offsetting Collections Temporarily Precluded From Obligation		В												U			1/3/4	
9402       +       4398       Offsetting Collections Temporarily Precluded From Obligation       E       Image: Collections Temporarily Precluded From Obligation        Image: Collections Temporarily Precluded From O																						
9502       +       4801       Undelivered Orders - Obligations, Unpaid       E       Image: Constraint of the constr																						
9502       +       4801       Undelivered Orders - Obligations, Unpaid       E         U/E          9502       +       4831       Undelivered Orders - Obligations Transferred, Unpaid       E         U/E          9502       -       4871       Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries       E          U/E           9502       +       4881       Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Recoveries       E	9402	+	4398	Offsetting Collections Temporarily Precluded From Obligation		E												U			1/3/4	
9502       +       4801       Undelivered Orders - Obligations, Unpaid       E         U/E          9502       +       4831       Undelivered Orders - Obligations Transferred, Unpaid       E          U/E          9502       -       4871       Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries       E <td>0502.11</td> <td>nnaid</td> <td>obliga</td> <td>lions and of year</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>	0502.11	nnaid	obliga	lions and of year																		
9502       +       4831       Undelivered Orders - Obligations Transferred, Unpaid       E       Image: Constraint of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries       U/E       Image: Constraint of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries       U/E       Image: Constraint of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries       U/E       Image: Constraint of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries       Image: Constraint of Prior-Year Undelivered Orders - Obligations, Recoveries       Image: Constraint of Prior-Year Undelivered Orders - Obligations, Recoveries       Image: Constraint of Prior-Year Undelivered Orders - Obligations, Recoveries       Image: Constraint of Prior-Year Undelivered Orders - Obligations, Recoveries       Image: Constraint of Prior-Year Undelivered Orders - Obligations, Recoveries       Image: Constraint of Prior-Year Undelivered Orders - Obligations, Recoveries       Image: Constraint of Prior-Year Undelivered Orders - Obligations, Recoveries       Image: Constraint of Prior-Year Undelivered Orders - Obligations, Recoveries       Image: Constraint of Prior-Year Undelivered Orders - Obligations, Unpaid       Image: Constraint of Prior-Year Undelivered Orders - Obligations, Image: Constraint of Prior-Year Undelivered Orders - Obligations, Unpaid       Image: Constraint of Prior-Year Undelivered Orders - Obligations, Unpaid       Image: Constraint of Prior-Year Undelivered Orders - Obligations, Image: Constraint of Prior-Year Undelivered Orders - Obligations, Image: Constraint of Prior-Year Undelivered Orders - Obligations, Image: Constraint of Prior-Year Undelivered Orders - Obligations, Image: Constraint of Prior-Year Undelivered Orders - Obligations, Image: Constra Undeliver																		11/5				
9502       -       4871       Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries       E       E       U/E       I/E         9502       +       4881       Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid       E       I/E       I/E       I/E       I/E         9502       +       4901       Delivered Orders - Obligations, Unpaid       E       I/E       I/E       I/E       I/E         9502       +       4901       Delivered Orders - Obligations, Unpaid       E       I/E       I/E       I/E         9502       +       4901       Delivered Orders - Obligations Transferred, Unpaid       E       I/E       I/E       I/E																						
9502     -     48/1     Obligations, Recoveries     E     Image: Constraint of the constrated of the constrated of the constraint of the constraint		<u> </u>																				
9502       +       4881       Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid       E       E       Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid       U/E       U/E         9502       +       4901       Delivered Orders - Obligations, Unpaid       E       E       U/E       U/E         9502       +       4931       Delivered Orders - Obligations Transferred, Unpaid       E       E       U/E       U/E	9502	-	4871			E												U/E				
9502 + 4931 Delivered Orders - Obligations Transferred, Unpaid E U U U	0502		1001	Upward Adjustments of Prior-Year Undelivered Orders - Obligations,														11/5				
9502 + 4931 Delivered Orders - Obligations Transferred, Unpaid E E U U/E U/E	9002	+				E																
	9502	+	4931			E												U/E				
9502 - 4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Deligations, Recoveries	9502	-	4971	Obligations, Recoveries		Е												U/E				
9502 + 4981 Upward Adjustments of Prior-Year Delivered Orders - Obligations, E E U/E	9502	+	4981			Е												U/E				
				a companya																		

#### SUPPLEMENT Additional Information and Footnotes

SECTION V

#### **Additional Information:**

- 1. Shaded attribute domain values are FACTS II supplied.
- 2. Use of USSGL 4119 in Fund\_Type 2 (Special Fund) and Fund\_Type 7 (Trust (non-revolving) Fund) has been restricted in FACTS II to particular TAFSs.

#### Footnotes:

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

SECTION V

This page was intentionally left blank.

Part 1

				USSO	GL Account Attri	ibutes/1	
					Form and Co	ontent Notes	
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
	Asse	ts					
	Intrag	overnm	ental				
1			With Treasury				
1	Е		Fund Balance With Treasury		E/O		
1	Е	1090	Fund Balance With Treasury Under a Continuing Resolution		E/O		
2	Inves	tments					
2	E	1340	Interest Receivable	F	E		3
2	E	1349	Allowance for Loss on Interest Receivable	F	E		3
2	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1618	Market Adjustment - Investments	F			
2	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	E		2
2	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	E		2

Part 1

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

Part 1

			·	USSO	GL Account Attri	butes/1	
					Form and Co	ontent Notes	
Line No.		ial USSGL al. Acct.		Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
c	Total	Introgov	arn mantal				
<b>6</b> 6		(15)	ernmental				
0	CALC	, (15)					
	Δεερ	ts With tl	l he Public				
	A330						
7	Cash	and Oth	er Monetary Assets				
7		1110	Undeposited Collections	N	E/O		2
7		1120	Imprest Funds	N	E/O		2
7	E	1130	Funds Held by the Public	N	E		2
7	E	1190	Other Cash	N	E/O		2
7	Е	1195	Other Monetary Assets	N	E/O		2
7	Е	1200	Foreign Currency	N	E/O		2
7	Е	1531	Seized Monetary Instruments	N	0		2
7	E	1532	Seized Cash Deposited	N	0		2
8	Inves	tments					
8		1340	Interest Receivable	N	E		3
8	E	1349	Allowance for Loss on Interest Receivable	N	E		3
8	E	1618	Market Adjustment - Investments	N	E		
8	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	Е	1690	Other Investments	N	E		
9	Acco	unts Rec	eivable, Net				
9		1310	Accounts Receivable	N	E/O		
9		1319	Allowance for Loss on Accounts Receivable	N	E/O		

Part 1

	Trial USSG			USSC	GL Account Attri	butes/1	
					Form and Co	ontent Notes	
Line No.		USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
9	E	1320	Employment Benefit Contributions Receivable	N	E		
9	E	1340	Interest Receivable	N	E/O		4
9	E	1349	Allowance for Loss on Interest Receivable	N	E/O		4
9	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E/O		4
9	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E/O		4
10	Taxes	s Receiva	able, Net				
10	E	1325	Taxes Receivable	N	0		2
10	E	1329	Allowance for Loss on Taxes Receivable	N	0		2
11			able and Related Foreclosed Property, Net				
11	E	1340	Interest Receivable	N	E		7
11	E	1349	Allowance for Loss on Interest Receivable	N	E		7
11	E	1350	Loans Receivable	N	E		
11	E	1359	Allowance for Loss on Loans Receivable	N	E		
11	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		7
11	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E		7
11	E	1399	Allowance for Subsidy	N	E		2
11	E	1551	Foreclosed Property	N	E		2
11	E	1559	Foreclosed Property - Allowance	N	E		2
12			Related Property, Net				
12	Е	1511	Operating Materials and Supplies Held for Use		E		
12	Е	1512	Operating Materials and Supplies Held in Reserve for Future Use		E		
12	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable		E		
12	Е	1514	Operating Materials and Supplies Held for Repair		E		
12	Е	1519	Operating Materials and Supplies - Allowance		E		
12	Е	1521	Inventory Purchased for Resale		E		
12	E	1522	Inventory Held in Reserve for Future Sale		E		

Part 1

				USSC	GL Account Attri	butes/1	
					Form and Co	ontent Notes	
No.	Bal.	USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
12	Е	1523	Inventory Held for Repair		E		
12	Е	1524	Inventory - Excess, Obsolete, and Unserviceable		E		
12	Е	1525	Inventory - Raw Materials		E		
12	Е	1526	Inventory - Work-in-Process		E		
12	Е	1527	Inventory - Finished Goods		E		
12	E	1529	Inventory - Allowance		E		
12	Е	1541	Forfeited Property Held for Sale		E		
12	E	1542	Forfeited Property Held for Donation or Use		E		
12	E	1549	Forfeited Property - Allowance		E		
12	E	1561	Commodities Held Under Price Support and Stabilization Support Programs		E		
12	Е	1569	Commodities - Allowance		E		
12	E	1571	Stockpile Materials Held in Reserve		E		
12	Е	1572	Stockpile Materials Held for Sale		E		
12	E	1591	Other Related Property		E		
12	E	1599	Other Related Property - Allowance		E		
13	Gene	ral Prope	erty, Plant, and Equipment, Net				
13	E	1711	Land and Land Rights	N	Е		2
13	Е	1712	Improvements to Land	N	E		2
13	E	1719	Accumulated Depreciation on Improvements to Land	N	Е		2
13	E	1720	Construction-in-Progress	N	Е		2
13	E	1730	Buildings, Improvements, and Renovations	N	Е		2
13	Е	1739	Accumulated Depreciation on Buildings, Improvements, and	N	E		2
			Renovations				
13	Е	1740	Other Structures and Facilities	N	E		2
13	Е	1749	Accumulated Depreciation on Other Structures and Facilities	N	E		2
13	Е	1750	Equipment	N	E		2
13	Е	1759	Accumulated Depreciation on Equipment	N	E		2
13	Е	1810	Assets Under Capital Lease	N	E		2
13	Е	1819	Accumulated Depreciation on Assets Under Capital Lease	N	E		2
13	Е	1820	Leasehold Improvements	N	E		2
13	E	1829	Accumulated Amortization on Leasehold Improvements	N	E		2

Part 1

				USSC	<b>SL Account Attri</b>	butes/1	
					Form and Co	ontent Notes	
Line No.		USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
13	Е	1830	Internal-Use Software	Ν	E		2
13	E	1832	Internal-Use Software in Development	Ν			2
13	E	1839	Accumulated Amortization on Internal-Use Software	Ν	E		2
13	E	1840	Other Natural Resources	Ν	E		2
13	Е	1849	Allowance for Depletion	Ν	E		2
13	Е	1890	Other General Property, Plant, and Equipment	Ν	E		2
13	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	E		2
14	Other	-					
14	E	1410	Advances and Prepayments	Ν	E/O		
14	E	1990	Other Assets	Ν	E/O		
15	Total	Assets					
15		(614)					
16	Stewa	ardship I	PP&E (Note 11)				
	Liabil	ities					
	Intrac	governme	antal				
	mag						
17		unts Pay					
17	Е	2110	Accounts Payable	F		С	
17	Е	2120	Disbursements in Transit	F		С	
17	Е	2140	Accrued Interest Payable	F		С	8
17	Е	2150	Payable for Transfers of Currently Invested Balances	F		С	2
17	Е	2155	Expenditure Transfers Payable	F		С	2
17	E	2170	Subsidy Payable to the Financing Account	F		C/U	2
17	E	2179	Contra Liability for Subsidy Payable to the Financing Account	F		С	2
17	E	2960	Accounts Payable From Canceled Appropriations	F		U	
18	Debt						

Part 1

				USSO	USSGL Account Attributes/1 Form and Content Notes				
					Form and Co	ontent Notes			
Line No.		USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.		
18	Е	2140	Accrued Interest Payable	F		C/U	9		
18	E	2510	Principal Payable to the Bureau of the Public Debt	F		C/U	2		
18	E	2520	Principal Payable to the Federal Financing Bank	F		C/U	2		
18	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F		С			
18	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		С			
18	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		С			
18	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F		С			
18	E	2540	Participation Certificates	F		C/U			
18	Е	2590	Other Debt	F		C/U			
19	Other								
19	E	2130	Contract Holdbacks	F		С			
19	Е	2190	Other Liabilities With Related Budgetary Obligations	F		C/U			
19	E	2213	Employer Contributions and Payroll Taxes Payable	F		С			
19	E	2215	Other Post Employment Benefits Due and Payable	F		С			
19	E	2225	Unfunded FECA Liability	F		C/U	2		
19	E	2290	Other Unfunded Employment Related Liability	F		C/U			
19	E	2310	Liability for Advances and Prepayments	F		С			
19	E	2320	Other Deferred Revenue	F		C/U			
19	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	F		С			
19	Е	2940	Capital Lease Liability	F		C/U			
19	Е	2950	Liability for Subsidy Related to Undisbursed Loans	F		С	2		
19	Е	2970	Resources Payable to Treasury	F		С	2		
19	Е	2980	Custodial Liability	F		U			
19	Е	2990	Other Liabilities Without Related Budgetary Obligations	F		C/U			
20	Total	Intragov	vernmental						

Part 1

				USSO	GL Account Attri	ibutes/1	
					Form and Co	ontent Notes	
No.	Bal.		USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addi. Info.
20	CALC	(1619)					
	Liabil	lities Wit	h the Public				
21	Acco	unts Pay	able				
21		2110	Accounts Payable	N		С	
21		2120	Disbursements in Transit	N		С	
21		2140	Accrued Interest Payable	N		С	8
21	E	2960	Accounts Payable From Canceled Appropriations	N		U	
22			ee Liability				
22	E	2180	Loan Guarantee Liability	N		С	2
23	Debt	l Held by 1	the Public				
23		2140	Accrued Interest Payable	N		C/U	9
23	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	Ν		C/U	
23	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	Ν		C/U	
23	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Ν		C/U	
23	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	Ν		C/U	
23	Е	2540	Participation Certificates	N		C/U	
23	E	2590	Other Debt	N		C/U	
24	Feder	l ral Emplo	byee and Veteran Benefits				
24		2190	Other Liabilities With Related Budgetary Obligations	N		С	12
24		2215	Other Post Employment Benefits Due and Payable	N		С	
24	E	2216	Pension Benefits Due and Payable to Beneficiaries	Ν		С	2
24 24		2217	Benefit Premiums Payable to Carriers	N		С	2
24	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	Ν		С	2

Part 1

				USSO	GL Account Attri	butes/1	
					Form and Co	ontent Notes	
		USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
	E	2610	Actuarial Pension Liability	Ν		C/U	2
	Е	2620	Actuarial Health Insurance Liability	Ν		C/U	2
	E	2630	Actuarial Life Insurance Liability	Ν		C/U	2
24	E	2650	Actuarial FECA Liability	Ν		C/U	2
24	E	2690	Other Actuarial Liabilities	N		C/U	2
			l Il and Disposal Liabilities				
25	E	2995	Estimated Cleanup Cost Liability	N		C/U	
26			and Payable				
26	E	2160	Entitlement Benefits Due and Payable	N		C/U	2
27	Othe	r					
27		2130	Contract Holdbacks	N		С	
27		2190	Other Liabilities With Related Budgetary Obligations	Ν		С	
27	Е	2210	Accrued Funded Payroll and Leave	Ν		С	2
27	E	2211	Withholdings Payable	Ν		С	2
27	E	2213	Employer Contributions and Payroll Taxes Payable	Ν		С	
27	Е	2220	Unfunded Leave	N		C/U	2
27	Е	2290	Other Unfunded Employment Related Liability	N		C/U	
27	E	2310	Liability for Advances and Prepayments	Ν		С	
27	E	2320	Other Deferred Revenue	Ν		C/U	
27	E	2400	Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections	N		С	
27	Е	2910	Prior Liens Outstanding on Acquired Collateral	N		U	2
	Е	2920	Contingent Liabilities	N		C/U	2
	E	2940	Capital Lease Liability	N		C/U	
27	Е	2980	Custodial Liability	N		U	
27	E	2990	Other Liabilities Without Related Budgetary Obligations	N		U	
28	Total	Liabilitie	 9\$				
28		(1927)					

Part 1

				USSO	GL Account Attri	ibutes/1	
					Form and Co	ontent Notes	
No.	Bal.	ial USSGL al. Acct.		Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addi. Info.
29	Comr	nitments	and Contingencies (Note 16)				
	Not D	osition					
	NELF	USILIOII					
30	Unex	pended /	Appropriations - Earmarked Funds (Note 20)				
30		3100	Unexpended Appropriations - Cumulative				10
30		3101	Unexpended Appropriations - Appropriations Received				10
30		3102	Unexpended Appropriations - Transfers-In	F			10
30	E	3103	Unexpended Appropriations - Transfers-Out	F			10
30	E	3106	Unexpended Appropriations - Adjustments				10
30		3107	Unexpended Appropriations - Used				10
30	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to				10
			Corrections of Errors				
30	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to				10
			Changes in Accounting Principles				
31			Appropriations - Other Funds				
31	В	3100	Unexpended Appropriations - Cumulative				11
31		3101	Unexpended Appropriations - Appropriations Received				11
31		3102	Unexpended Appropriations - Transfers-In				11
31		3103	Unexpended Appropriations - Transfers-Out				11
31		3106	Unexpended Appropriations - Adjustments				11
31		3107	Unexpended Appropriations - Used				11
31	Е	3108	Unexpended Appropriations - Prior-Period Adjustments Due to				11
0.1	-	0400	Corrections of Errors	_			
31	Е	3109	Unexpended Appropriations - Prior-Period Adjustments Due to				11
			Changes in Accounting Principles				
22	C	ulativa Pr	esults of Operations - Earmarked Funds (Note 20)				
<b>32</b> 32	B	3310	Cumulative Results of Operations				10
32 32		5100	Revenue From Goods Sold	F/N			10
32 32		5100	Contra Revenue for Goods Sold	F/N F/N			10
32 32		5200	Revenue From Services Provided	F/N F/N			10
52		5200		F/IN			10

Part 1

				USSC	GL Account Attri	ibutes/1	
					Form and Co	ontent Notes	
Line No.		USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
32		5209	Contra Revenue for Services Provided	F/N			10
32		5310	Interest Revenue - Other	F/N			10
32	Е	5311	Interest Revenue - Investments	F/N			10
32	Е	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N			10
32	Е	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N			10
32	Е	5318	Contra Revenue for Interest Revenue - Investments	F/N			10
32		5319	Contra Revenue for Interest Revenue - Other	F/N			10
32		5320	Penalties, Fines, and Administrative Fees Revenue	F/N			10
32	Е	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N			10
32		5400	Benefit Program Revenue	F/N			10
32		5409	Contra Revenue for Benefit Program Revenue	F/N			10
32	E	5500	Insurance and Guarantee Premium Revenue	N			10
32	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N			10
32	Е	5600	Donated Revenue - Financial Resources	N			10
32	Е	5609	Contra Revenue for Donations - Financial Resources	N			10
32	Е	5610	Donated Revenue - Nonfinancial Resources	N			10
32	Е	5619	Contra Donated Revenue - Nonfinancial Resources	N			10
32	Е	5700	Expended Appropriations				10
32	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				10
32	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				10
32		5720	Financing Sources Transferred In Without Reimbursement	F			10
32		5730	Financing Sources Transferred Out Without Reimbursement	F			10
32	E	5740	Appropriated Earmarked Receipts Transferred In	F			10
32		5745	Appropriated Earmarked Receipts Transferred Out	F			10
32	Е	5750	Expenditure Financing Sources - Transfers-In	F			10
32	Е	5755	Nonexpenditure Financing Sources - Transfers-In	F			10
32	Е	5760	Expenditure Financing Sources - Transfers-Out	F			10
32		5765	Nonexpenditure Financing Sources - Transfers-Out	F			10
32		5780	Imputed Financing Sources	F			10
32	Е	5790	Other Financing Sources	F			10

Part 1

			USSO	GL Account Attri	ibutes/1		
					Form and Co	ontent Notes	
No.	Bal.		USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
32	Е	5799	Adjustment of Appropriations Used				10
32	Е	5800	Tax Revenue Collected	F/N			10
32	Е	5801	Tax Revenue Accrual Adjustment	F/N			10
32	Е	5809	Contra Revenue for Taxes	F/N			10
32	Е	5890	Tax Revenue Refunds	F/N			10
32	Е	5900	Other Revenue	F/N			10
32	Е	5909	Contra Revenue for Other Revenue	F/N			10
32	Е	5990	Collections for Others	F/N			10
32	Е	5991	Accrued Collections for Others	F/N			10
32	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F			10
32	E	5998	Custodial Collections Transferred Out to a Treasury Account	F			10
			Symbol Other Than the General Fund of the Treasury				
32	E	6100	Operating Expenses/Program Costs	F/N			10
32	Е	6190	Contra Bad Debt Expense - Incurred for Others	F/N			10
32	Е	6199	Adjustment to Subsidy Expense	N			10
32	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			10
32	E	6320	Interest Expenses on Securities	F/N			10
32	Е	6330	Other Interest Expenses	F/N			10
32	Е	6400	Benefit Expense	F/N			10
32	Е	6500	Cost of Goods Sold	N			10
32	Е	6600	Applied Overhead	N			10
32	Е	6610	Cost Capitalization Offset	N			10
32	Е	6710	Depreciation, Amortization, and Depletion	N			10
32	Е	6720	Bad Debt Expense	F/N			10
32	Е	6730	Imputed Costs	F			10
32	Е	6790	Other Expenses Not Requiring Budgetary Resources	F/N			10
32	Е	6800	Future Funded Expenses	F/N			10
32	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			10
32	E	6900	Nonproduction Costs	F/N			10

Part 1

				USSC	GL Account Attri		
					Form and Co	ontent Notes	
Line No.	Bal.	USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
32	Е	7110	Gains on Disposition of Assets - Other	Ν			10
32	Е	7111	Gains on Disposition of Investments	F/N			10
32	Е	7112	Gains on Disposition of Borrowings	F			10
32	Е	7180	Unrealized Gains	F/N			10
32		7190	Other Gains	F/N			10
32	Е	7210	Losses on Disposition of Assets - Other	Ν			10
32	E	7211	Losses on Disposition of Investments	F/N			10
32	E	7212	Losses on Disposition of Borrowings	F			10
32	E	7280	Unrealized Losses	F/N			10
32	E	7290	Other Losses	F/N			10
32	E	7300	Extraordinary Items	Ν			10
32	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N			10
32	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N			10
32	Е	7500	Distribution of Income - Dividend	F/N			10
32	E	7600	Changes in Actuarial Liability	N			10
33	Cum	ulative R	esults of Operations - Other Funds				
33	В	3310	Cumulative Results of Operations				11
33	E	5100	Revenue From Goods Sold	F/N			11
33	E	5109	Contra Revenue for Goods Sold	F/N			11
33	E	5200	Revenue From Services Provided	F/N			11
33	E	5209	Contra Revenue for Services Provided	F/N			11
33	E	5310	Interest Revenue - Other	F/N			11
33	E	5311	Interest Revenue - Investments	F/N			11
33	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N			11
33	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N			11
33	E	5318	Contra Revenue for Interest Revenue - Investments	F/N			11
33	E	5319	Contra Revenue for Interest Revenue - Other	F/N			11
33	Е	5320	Penalties, Fines, and Administrative Fees Revenue	F/N			11
33	Е	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N			11
33	Е	5400	Benefit Program Revenue	F/N			11
33	E	5409	Contra Revenue for Benefit Program Revenue	F/N			11

Part 1

				USSC	GL Account Attri	ibutes/1	
					Form and Co	ontent Notes	
No.	Bal.	USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
33		5500	Insurance and Guarantee Premium Revenue	N			11
33	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N			11
33	Е	5600	Donated Revenue - Financial Resources	N			11
33	E	5609	Contra Revenue for Donations - Financial Resources	N			11
33	Е	5610	Donated Revenue - Nonfinancial Resources	N			11
33	Е	5619	Contra Donated Revenue - Nonfinancial Resources	N			11
33	Е	5700	Expended Appropriations				11
33	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors				11
33	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles				11
33	E	5720	Financing Sources Transferred In Without Reimbursement	F			11
33	Е	5730	Financing Sources Transferred Out Without Reimbursement	F			11
33	Е	5740	Appropriated Earmarked Receipts Transferred In	F			11
33	Е	5745	Appropriated Earmarked Receipts Transferred Out	F			11
33	E	5750	Expenditure Financing Sources - Transfers-In	F			11
33	Е	5755	Nonexpenditure Financing Sources - Transfers-In	F			11
33	Е	5760	Expenditure Financing Sources - Transfers-Out	F			11
33	Е	5765	Nonexpenditure Financing Sources - Transfers-Out	F			11
33	Е	5780	Imputed Financing Sources	F			11
33		5790	Other Financing Sources	F			11
33		5799	Adjustment of Appropriations Used				11
33	Е	5800	Tax Revenue Collected	F/N			11
33	E	5801	Tax Revenue Accrual Adjustment	F/N			11
33	E	5809	Contra Revenue for Taxes	F/N			11
33	E	5890	Tax Revenue Refunds	F/N			11
33	Е	5900	Other Revenue	F/N			11
33	Е	5909	Contra Revenue for Other Revenue	F/N			11
33	Е	5990	Collections for Others	F/N			11
33	Е	5991	Accrued Collections for Others	F/N			11
33	Е	5997	Financing Sources Transferred In From Custodial Statement	F			11
			Collections				

Part 1

				USSO	GL Account Attri	butes/1	
					Form and Co	ontent Notes	
Line No.	Bal.	USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
33	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F			11
33	E	6100	Operating Expenses/Program Costs	F/N			11
33	Е	6190	Contra Bad Debt Expense - Incurred for Others	F/N			11
33	Е	6199	Adjustment to Subsidy Expense	N			11
33	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F			11
33	Е	6320	Interest Expenses on Securities	F/N			11
33	E	6330	Other Interest Expenses	F/N			11
33	Е	6400	Benefit Expense	F/N			11
33	Е	6500	Cost of Goods Sold	N			11
33	Е	6600	Applied Overhead	N			11
33	Е	6610	Cost Capitalization Offset	N			11
33	Е	6710	Depreciation, Amortization, and Depletion	N			11
33	Е	6720	Bad Debt Expense	F/N			11
33 33	E	6730	Imputed Costs	F			11
33	Е	6790	Other Expenses Not Requiring Budgetary Resources	F/N			11
33	Е	6800	Future Funded Expenses	F/N			11
33	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			11
33	E	6900	Nonproduction Costs	F/N			11
33	Е	7110	Gains on Disposition of Assets - Other	N			11
33	Е	7111	Gains on Disposition of Investments	F/N			11
33	Е	7112	Gains on Disposition of Borrowings	F			11
33	Е	7180	Unrealized Gains	F/N			11
33	Е	7190	Other Gains	F/N			11
33	Е	7210	Losses on Disposition of Assets - Other	N			11
33	Е	7211	Losses on Disposition of Investments	F/N			11
33	Е	7212	Losses on Disposition of Borrowings	F			11
33	Е	7280	Unrealized Losses	F/N			11
33	Е	7290	Other Losses	F/N			11
33	Е	7300	Extraordinary Items	N			11

				USSC	SL Account Attri	butes/1	
					Form and Content Notes		
Line No.		USSGL Acct.	USSGL Account Title	Federal/Non Federal	Entity (E)/ NonEnt. (O)	Covered (C)/ NotCov. (U)	Addl. Info.
33	Е	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N			11
33	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N			11
33	E	7500	Distribution of Income - Dividend	F/N			11
33	E	7600	Changes in Actuarial Liability	N			11
34	Total	Net Posi	ition				
34	CALC	(2933)					
35	Total	Liabilitie	es and Net Position				
35	CALC	C (28 + 34					

#### Part 1

SECTION V

#### Footnotes and Additional Information:

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

Part 1

SUPPLEMENT

SECTION V

This page was intentionally left blank.

**SECTION V** 

## SUPPLEMENT

USSGL Crosswalk - Statement of Net Cost for Fiscal 2007 Reporting 

000		033Walk -					
					ccount Attrik		
					ed Trial Bal		
		USSGL			Exchange/		Addl.
No.	Bal.	Account	USSGL Account Title	NonFederal	Nonexch.	Noncust.	Info.
Prog	gram (	Costs:					
Prog	gram /	<u>4:</u>					
1	Gros	is costs (N	lote 22)	-			
1	E	6100	Operating Expenses/Program Costs	F/N			2
1		6190	Contra Bad Debt Expense - Incurred for Others	F/N			2
1	E	6199	Adjustment to Subsidy Expense	N			2
1	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt	F			2
1		0010	and/or the Federal Financing Bank				~
1	Е	6320	Interest Expenses on Securities	F/N			2
1	Е	6330	Other Interest Expenses	F/N			2
1	Е	6400	Benefit Expense	F/N			2,3
1	Е	6500	Cost of Goods Sold	Ν			2
1	Е	6600	Applied Overhead	Ν			2
1	Е	6610	Cost Capitalization Offset	N			2
1	Е	6710	Depreciation, Amortization, and Depletion	N			2
1	Е	6720	Bad Debt Expense	F/N			2
1	Е	6730	Imputed Costs	F			2
1	Е	6790	Other Expenses Not Requiring Budgetary Resources	F/N			2
1	Е	6800	Future Funded Expenses	F/N			2,3,4
1	Е	6850	Employer Contributions to Employee Benefit Programs Not Requiring	F			3
			Current-Year Budget Authority (Unobligated)				
1	E	6900	Nonproduction Costs	F/N			3,5
1	E	7210	Losses on Disposition of Assets - Other	F/N	Х		2,3
1	E	7211	Losses on Disposition of Investments	F/N	Х		2,3
1	Е	7212	Losses on Disposition of Borrowings	F/N	Х		2,3
1	Е	7280	Unrealized Losses	F/N	Х		2,3
1	Е	7290	Other Losses	F/N	Х		2,3
1	Е	7300	Extraordinary Items	N	Х		2,3
1	Е	7500	Distribution of Income - Dividend	N	Х		2,3
1	Е	7600	Changes in Actuarial Liability	Ν			2,3
2		l : Earned F					
۷	LE22	. Earned i	Vevenue				

#### USSGL Crosswalk - Statement of Net Cost for Fiscal 2007 Reporting

SECTION V
-----------

			Statement of Net Cost for Fiscal 2007 Reporting	USSGL A	ccount Attrik	outes/1	
					ed Trial Bal		
Line	Trial	USSGL			Exchange/		Addl.
No.	Bal.	Account	USSGL Account Title	NonFederal	-		Info.
2	Е	5100	Revenue From Goods Sold	F/N	Х		6
2	Е	5109	Contra Revenue for Goods Sold	F/N	Х		6
2	Е	5200	Revenue From Services Provided	F/N	Х		6
2	Е	5209	Contra Revenue for Services Provided	F/N	Х		6
2	Е	5310	Interest Revenue - Other	F/N	Х	A	
2	Е	5311	Interest Revenue - Investments	F/N	Х	A	
2	Е	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	Х	А	
2	Е	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	Х	A	
2	Е	5318	Contra Revenue for Interest Revenue - Investments	F/N	Х	A	
2	E	5319	Contra Revenue for Interest Revenue - Other	F/N	Х	A	
2	Е	5320	Penalties, Fines, and Administrative Fees Revenue	F/N	Х	A	
2	Е	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	F/N	Х	A	
2	Е	5400	Benefit Program Revenue	F/N	Х		
2	Е	5409	Contra Revenue for Benefit Program Revenue	F/N	Х		
2	Е	5500	Insurance and Guarantee Premium Revenue	Ν	Х		6
2	Е	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	Ν	Х		6
2	Е	5900	Other Revenue	F/N	Х		
2	Е	5909	Contra Revenue for Other Revenue	F/N	Х		
2	Е	7110	Gains on Disposition of Assets - Other	F/N	Х		2,3
2	E	7111	Gains on Disposition of Investments	F/N	Х		2,3
2	Е	7112	Gains on Disposition of Borrowings	F/N	Х		2,3
2	Е	7180	Unrealized Gains	F/N	Х		2,3
2	Е	7190	Other Gains	F/N	Х		2,3
3	Net P	Program C	Costs				
3	CALC	C (1 - 2)					
	<b>O</b> a a t						
4		-	gned to programs				07
4	E	6400	Benefit Expense	F/N			3,7
4	E	6800	Future Funded Expenses	F/N			3,7
4	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			3,7
4	Е	6900	Nonproduction Costs	F/N			3,7
4	E	7210	Losses on Disposition of Assets - Other	N	Х		3,7

# SUPPLEMENT USSGL Crosswalk - Statement of Net Cost for Fiscal 2007 Reporting

			· · ·	USSGL A	ccount Attrib	outes/1	
				Adjust	ed Trial Bala	ance	
		USSGL		Federal/	Exchange/	Cust/	Addl.
No.	Bal.	Account	USSGL Account Title	NonFederal	Nonexch.	Noncust.	Info.
4	E	7211	Losses on Disposition of Investments	F/N	Х		3,7
4	E	7212	Losses on Disposition of Borrowings	F	Х		3,7
4	E	7280	Unrealized Losses	F/N	Х		3,7
4	E	7290	Other Losses	F/N	Х		3,7
4	E	7300	Extraordinary Items	F/N	Х		3,7
4	E	7500	Distribution of Income - Dividend	N	Х		3,7
4	E	7600	Changes in Actuarial Liability	N			3,7
5		: Earned r	evenues not attributed to programs				
5		5310	Interest Revenue - Other	F/N	Х		8
5		5311	Interest Revenue - Investments	F/N	Х		8
5		5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	Х		8
5	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	Х		8
5	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	Х		8
5	E	5319	Contra Revenue for Interest Revenue - Other	F/N	Х		8
5	E	5900	Other Revenue	F/N	Х		8
5	E	5909	Contra Revenue for Other Revenue	F/N	Х		8
5	E	7110	Gains on Disposition of Assets - Other	N	Х		3,7
5	E	7111	Gains on Disposition of Investments	F/N	Х		3,7
5	E	7112	Gains on Disposition of Borrowings	F	Х		3,7
5		7180	Unrealized Gains	F/N	Х		3,7
5	E	7190	Other Gains	F/N	Х		3,7
6		ost of op					
6	CALC	C (3 + 4 - 5					

#### SUPPLEMENT

Footnotes and Additional Information:

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

#### SUPPLEMENT

		otatom	ent of Changes in Net Position for Fiscal 2007 Repor			USSGL Accou	unt Attributes/1	
							rial Balance	
	Trial	USSGL		Earmarked	All Other	Exch./	Custodial/	Addl.
Line No.	Bal.	Account	USSGL Account Title	Funds	Funds	Nonexch.	Noncust.	Info.
Cumulati	ve Results	of Oper	ations:					
4	Desinaia	a Delen						
1	Beginnin			X	V			
1	B	3310	Cumulative Results of Operations	Х	Х			
2	Adjustme	onto (1)						
2 2a			unting Principles (+/-)					
<b>2a</b> 2a		5709	Expended Appropriations - Prior-Period Adjustments	Х	Х			
Za		5709	Due to Changes in Accounting Principles	^	^			
2a	E	7401	Prior-Period Adjustments Due to Changes in	Х	Х			
za		7401	Accounting Principles	^	~			
2b	Correctio	ons of Fr	rors (+/-)					
2b		5708	Expended Appropriations - Prior-Period Adjustments	Х	Х			
20	ľ	0100	Due to Corrections of Errors	X	~			
2b	E	7400	Prior-Period Adjustments Due to Corrections of Errors	Х	Х			
_~								
3	Beginnin	a Balan	ces, as Adjusted					
-	CALC (1.		····, ··· · <b>,</b> ·····	Х	Х			
	T T							
Budgetar	ry Financin	g Sourc	es:					
¥	Т Т	¥						
4	Other Ad	ljustmen	ts (Rescissions, etc.) (+/-)					
4		5790	Other Financing Sources	Х	Х			8
5	Appropri		sed					
5	E ť	5700	Expended Appropriations	Х	Х			4
6	Nonexch	ange Re	l venue					
6		5310	Interest Revenue - Other	Х	Х	Т	A	
6		5311	Interest Revenue - Investments	Х	Х	Т	A	
6		5312	Interest Revenue - Loans Receivable/Uninvested	Х	Х	Т	A	
6	E t	5317	Contra Revenue for Interest Revenue - Loans	Х	Х	Т	A	
	$\downarrow$		Receivable					
6		5318	Contra Revenue for Interest Revenue - Investments	X	Х	T	A	
6		5319	Contra Revenue for Interest Revenue - Other	Х	Х	T	A	
6	E t	5320	Penalties, Fines, and Administrative Fees Revenue	Х	Х	Т	A	

#### Part 1

#### SUPPLEMENT

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

#### SUPPLEMENT

						USSGL Accou	unt Attributes/1	
						Adjusted T	rial Balance	
	Trial	USSGL		Earmarked	All Other	Exch./	Custodial/	Addl.
ine No.	Bal.	Account	USSGL Account Title	Funds	Funds	Nonexch.	Noncust.	Info.
Other Fin	ancing S	ources (N	lon Exchange):	-				
10	Donatio	ons and Fo	orfeitures of Property					
10	E	5610	Donated Revenue - Nonfinancial Resources	Х	Х	Т		12
10	E	5619	Contra Donated Revenue - Nonfinancial Resources	Х	Х	Т		12
10	E	5900	Other Revenue	Х	Х	Т		5, 6
10	E	5909	Contra Revenue for Other Revenue	Х	Х	Т		5, 6
11			Without Reimbursement (+/-)					
11	E	5720	Financing Sources Transferred In Without	Х	Х			
			Reimbursement					
11	E	5730	Financing Sources Transferred Out Without	Х	Х			
			Reimbursement					
12	Imputed	d Financin						
12	E		Imputed Financing Sources	Х	Х			
13	Other (-							
13	E	5790	Other Financing Sources	Х	Х			5
13	E	5799	Adjustment of Appropriations Used	Х	Х			5
13	E	5900	Other Revenue	Х	Х	Т		5, 7
13	E	5909	Contra Revenue for Other Revenue	Х	Х	Т		5, 7
13	E	7110	Gains on Disposition of Assets - Other	Х	Х	Т		5
13	E	7111	Gains on Disposition of Investments	Х	Х	Т		5
13	E	7112	Gains on Disposition of Borrowings	Х	Х	Т		5
13	E		Unrealized Gains	Х	Х	Т		5
13	E	7190	Other Gains	Х	Х	Т		5
13	E	7210	Losses on Disposition of Assets - Other	Х	Х	Т		5
13	E	7211	Losses on Disposition of Investments	Х	Х	Т		5
13	E	7212	Losses on Disposition of Borrowings	Х	Х	Т		5
13	E	7280	Unrealized Losses	Х	Х	Т		5
13	E	7290	Other Losses	Х	Х	Т		5
13	E	7500	Distribution of Income - Dividend	Х	Х	Т		5
14	Total Fi	I inancing S	l					
	CALC (4			Х	Х			
15	Net Cos	st of Opera	ations (+/-)					

#### SUPPLEMENT

						USSGL Acco	unt Attributes/1	
						Adjusted T	rial Balance	
	Trial	USSGL		Earmarked	All Other	Exch./	Custodial/	Addl.
Line No.	Bal.	Account	USSGL Account Title	Funds	Funds	Nonexch.	Noncust.	Info.
16	Net Cha	ange	·					
	CALC (	14-15)		Х	Х			
47	Cumula	tivo Bool	lts of Operations					
17			lits of Operations	V	V			
	CALC (	3+16)		Х	Х			
Unovnon	dad Ann	renriction						
Unexpen	ded Appl	ropriation	S:					
18	Boginn	ing Balan						
18	Beginn	3100	Unexpended Appropriations - Cumulative	Х	Х			
10	Б	3100		^	^			
19		nents (+/-						
19a	Change	es in Acco	ounting Principles (+/-)					
19a	E	3109	Unexpended Appropriations - Prior-Period Adjustments	Х	Х			
			Due to Changes in Accounting Principles					
19b	Correct	l tions of E	 rror (+/-)					
19b	E	3108	Unexpended Appropriations - Prior-Period Adjustments	Х	х			
100	-	0100	Due to Corrections of Errors	~	~			
	<u> </u>							
20			ces, as Adjusted	×				
	CALC (	1819b)		Х	Х			
Decileration								
Budgetar	y Financ	ing Sourc						
21	Approp	riations F	l Received					
21	E	3101	Unexpended Appropriations - Appropriations Received	Х	Х			11
22	Appror	priations T	Fransferred-In/Out (+/-)					
22	E	3102	Unexpended Appropriations - Transfers-In	Х	Х			4
22	E	3103	Unexpended Appropriations - Transfers-Out	X	X			4
23			nts (Rescissions, etc.) (+/-)		N N			
23	E	3106	Unexpended Appropriations - Adjustments	Х	Х			4
24	Approp	riations l	l Jsed					
24	E	3107	Unexpended Appropriations - Used	Х	Х			
25	Total B	udgetary	Financing Sources					

## Part 1

SUPPLEMENT

#### SECTION V

						USSGL Accou	unt Attributes/1	
						Adjusted Trial Balance		
	Trial	USSGL		Earmarked	All Other	Exch./	Custodial/	Addl.
ine No.	Bal.	Account	USSGL Account Title	Funds	Funds	Nonexch.	Noncust.	Info.
	CALC (2	2124)	•	Х	Х			
26	Total U	nexpende	d Appropriations					
	CALC (2	20+25)		Х	Х			
27	Net Pos	sition	•					
	CALC (1	17+26)		Х	Х			10
	Ì	L. L. L. L. L. L. L. L. L. L. L. L. L. L						

#### SUPPLEMENT FOOTNOTES AND ADDITIONAL INFORMATION:

SECTION V

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

## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2007 Reporting

			Sheri of Gustodial Activity for Fiscal 2007 Reporting	USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial	Acct.			
	Bal.	No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.
Revenue	Activity	:			
	Í				
Source	s of Cas	h Collec	tions:		
1		r	ne and FICA/SECA Taxes		
1	E	5800	Tax Revenue Collected	S	
2	Corpora	te Incor	ne Taxes		
2		5800	Tax Revenue Collected	S	
				<u> </u>	
3	Excise 1	axes			
3	E	5800	Tax Revenue Collected	S	
4	Estate a		Taxes		
4	E	5800	Tax Revenue Collected	S	
5	Federal	Unempl	oyment Taxes		
5		5800	Tax Revenue Collected	S	
-				5	
6	Custom	Duties			
6	E	5800	Tax Revenue Collected	S	
7	Miscella	noous			
7	E-B	1310	Accounts Receivable	S	3, 4
7	E-B	1319	Allowance for Loss on Accounts Receivable	S	3, 4
7	E-B	1340	Interest Receivable	S	2, 3
7	E-B	1349	Allowance for Loss on Interest Receivable	S	2, 3
7	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	3
7	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees F	S	3
7	E	5310	Interest Revenue - Other	S	
7	E	5311	Interest Revenue - Investments	S	
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	S	
7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	S	

#### USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2007 Reporting

				USSGL Account Attributes/1	
	-	-	-	Adjusted Trial Balance	
Line No.	Trial	Acct.			
	Bal.	No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.
7	E	5318	Contra Revenue for Interest Revenue - Investments	S	
7	E	5319	Contra Revenue for Interest Revenue - Other	S	
7	E	5320	Penalties, Fines, and Administrative Fees Revenue	S	
7	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	S	
7	E	5600	Donated Revenue - Financial Resources	S	
7	E	5609	Contra Revenue for Donations - Financial Resources	S	
7	E	5800	Tax Revenue Collected	S	
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other Revenue	S	
8	Total Ca	l ash Coll	ections		
8	CALC (1.	. 7)			
9	Accrua	Adjustr	ments		
9 9	E-B	1310	Accounts Receivable	S	
<u>9</u>	E-B	1319	Allowance for Loss on Accounts Receivable	S	
<u>9</u>	E-B	1340	Interest Receivable	S	
<u>9</u>	E-B	1349	Allowance for Loss on Interest Receivable	S	
<u>9</u>	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	
<u>9</u>	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees R	S	
9	E-B	2110	Accounts Payable	S	5
9	E	5801	Tax Revenue Accrual Adjustment	S	5
9	E	5809	Contra Revenue for Taxes	S S	
10	Total C	Istodial	Revenue		
10	CALC (8				
10	0/120 (0				
D'.					
Dispos	ition of (	ollectio	ons:		
11	Transfe	rred to (	Dthers (by Recipient):		
11	E-B	2110	Accounts Payable	S	6
11	E-B	2980	Custodial Liability	5 	7, 8, 9
11	E	5890	Tax Revenue Refunds	5 	7,0,0

Part 1

#### USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2007 Reporting

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

Part 1

#### SUPPLEMENT

#### Footnotes and Additional Information:

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

#### Footnotes:

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

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

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

8/ Cash collections only - from debits to 2980.

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

10/ Amount yet to be collected.

11/ Must equal zero.

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