

## U.S. Government Standard General Ledger

### SECTION V. USSGL Crosswalks to Standard External Reports

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

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

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

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| ➤ FMS 2108: Yearend Closing Statement .....                                                                                                             | V - 21             |
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SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

| 133 Line No.               | SBR/9 Line No. | USSGL Account | USSGL Account Title                                                                    | USSGL Account Attributes/1 |             |           |              |                |                   |                    |             |             |                |       | TAFS Status/3 | Addl. Info. |        |
|----------------------------|----------------|---------------|----------------------------------------------------------------------------------------|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|---------------|-------------|--------|
|                            |                |               |                                                                                        | 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 |
| <b>BUDGETARY RESOURCES</b> |                |               |                                                                                        |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |
| 1                          | 1              |               | <b>Unobligated balance:</b>                                                            |                            |             |           |              |                |                   |                    |             |             |                |       |               |             | 6      |
| 1A                         | 1              |               | <b>Brought forward, October 1 (+ or -)</b>                                             |                            |             |           |              |                |                   |                    |             |             |                |       |               |             | 11     |
| 1A                         | 1              | 4122          | Authority Adjusted for Interest on the Bureau of the Public Debt Securities            |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U      |
| 1A                         | 1              | 4126          | Amounts Appropriated From Specific Invested TAFS - Receivable                          |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4127          | Amounts Appropriated From Specific Invested TAFS - Payable                             |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4136          | Contract Authority To Be Liquidated by Trust Funds                                     |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4137          | Transfers of Contract Authority                                                        |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4139          | Contract Authority Carried Forward                                                     |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4149          | Borrowing Authority Carried Forward                                                    |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4166          | Allocations of Realized Authority - To Be Transferred From Invested Balances           |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4171          | Non-Allocation Transfers of Invested Balances - Receivable                             |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4172          | Non-Allocation Transfers of Invested Balances - Payable                                |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4201          | Total Actual Resources - Collected                                                     |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4221          | Unfilled Customer Orders Without Advance                                               |                            | B           |           |              |                |                   |                    |             |             | F/E            |       | +             | -           | U/E    |
| 1A                         | 1              | 4222          | Unfilled Customer Orders With Advance                                                  |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4225          | Appropriation Trust Fund Expenditure Transfers - Receivable                            |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4251          | Reimbursements and Other Income Earned - Receivable                                    |                            | B           |           |              |                |                   |                    |             |             | F/E            |       | +             | -           | U/E    |
| 1A                         | 1              | 4281          | Actual Program Fund Subsidy Receivable                                                 |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4283          | Interest Receivable From Treasury                                                      |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4285          | Receivable From the Liquidating Fund                                                   |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4286          | Receivable From the Financing Fund                                                     |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4287          | Other Federal Receivables                                                              |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4384          | Temporary Reduction/Cancellation Returned by Appropriation                             |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4394          | Receipts Unavailable for Obligation Upon Collection                                    |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4397          | Receipts and Appropriations Temporarily Precluded From Obligation                      |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4398          | Offsetting Collections Temporarily Precluded From Obligation                           |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4801          | Undelivered Orders - Obligations, Unpaid                                               |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                     |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4901          | Delivered Orders - Obligations, Unpaid                                                 |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 1A                         | 1              | 4908          | Authority Outlayed Not Yet Disbursed                                                   |                            | B           |           |              |                |                   |                    |             |             |                |       | +             | -           | U      |
| 2                          | 2              |               | <b>Recoveries of prior year unpaid obligations:</b>                                    |                            |             |           |              |                |                   |                    |             |             |                |       |               |             | 12     |
| 2A                         | N/A            | <b>Actual</b> |                                                                                        |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |
| 2A                         | 2              | 4871          | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries |                            | E           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |
| 2A                         | 2              | 4971          | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries   |                            | E           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    |

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

| 133 Line No. | SBR/9 Line No. | USSGL Account | USSGL Account Title                                                                                           | USSGL Account Attributes/1 |             |           |              |                |                   |                    |             |             |                |       |        | TAFS Status/3 | Addl. Info. |   |   |     |   |
|--------------|----------------|---------------|---------------------------------------------------------------------------------------------------------------|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|--------|---------------|-------------|---|---|-----|---|
|              |                |               |                                                                                                               | 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 |               |             |   |   |     |   |
| 2B           | N/A            |               | Anticipated                                                                                                   |                            |             |           |              |                |                   |                    |             |             |                |       |        |               |             |   |   |     |   |
| 2B           | 2              | 4310          | Anticipated Recoveries of Prior-Year Obligations                                                              | D                          | E           |           |              |                |                   |                    |             |             |                |       |        |               | +           | - | U | 5   |   |
| 3            | 3              |               | Budget authority:                                                                                             |                            |             |           |              |                |                   |                    |             |             |                |       |        |               |             |   |   |     |   |
| 3A           | 3A             |               | Appropriation:                                                                                                |                            |             |           |              |                |                   |                    |             |             |                |       |        |               |             |   |   | 13  |   |
| 3A1          | N/A            |               | Actual                                                                                                        |                            |             |           |              |                |                   |                    |             |             |                |       |        |               |             |   |   |     |   |
| 3A1          | 3A             | 4111          | Debt Liquidation Appropriations                                                                               |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |        |               |             | + | - | U   |   |
| 3A1          | 3A             | 4112          | Liquidation of Deficiency - Appropriations                                                                    |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |        |               |             | + | - | U   |   |
| 3A1          | 3A             | 4114          | Appropriated Trust or Special Fund Receipts                                                                   |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |        |               |             | + | - | U   |   |
| 3A1          | 3A             | 4115          | Loan Subsidy Appropriation                                                                                    |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |        |               |             | + | - | U   |   |
| 3A1          | 3A             | 4117          | Loan Administrative Expense Appropriation                                                                     |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |        |               |             | + | - | U   |   |
| 3A1          | 3A             | 4118          | Reestimated Loan Subsidy Appropriation                                                                        |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |        |               |             | + | - | U   |   |
| 3A1          | 3A             | 4119          | Other Appropriations Realized                                                                                 |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |        |               |             | + | - | U   |   |
| 3A1          | 3A             | 4122          | Authority Adjusted for Interest on the Bureau of the Public Debt Securities                                   |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |        |               |             | + | - | U   | 4 |
| 3A1          | 3A             | 4122          | Authority Adjusted for Interest on the Bureau of the Public Debt Securities                                   |                            | B           |           | ###-###      |                |                   |                    |             |             |                |       |        |               |             | - | + | U   | 4 |
| 3A1          | 3A             | 4123          | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation |                            | E           | P         | ###-###      |                |                   |                    |             |             |                |       |        |               |             | + | - | U   |   |
| 3A1          | 3A             | 4124          | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation    |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |        |               |             | + | - | U   |   |
| 3A1          | 3A             | 4125          | Loan Modification Adjustment Transfer Appropriation                                                           |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |        |               |             | + | - | U   |   |
| 3A1          | 3A             | 4126          | Amounts Appropriated From Specific Invested TAFS - Receivable                                                 |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |        |               |             | + | - | U/E | 4 |
| 3A1          | 3A             | 4126          | Amounts Appropriated From Specific Invested TAFS - Receivable                                                 |                            | B           |           | ###-###      |                |                   |                    |             |             |                |       |        |               |             | - | + | U/E | 4 |
| 3A1          | 3A             | 4127          | Amounts Appropriated From Specific Invested TAFS - Payable                                                    |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |        |               |             | + | - | U/E | 4 |
| 3A1          | 3A             | 4127          | Amounts Appropriated From Specific Invested TAFS - Payable                                                    |                            | B           |           | ###-###      |                |                   |                    |             |             |                |       |        |               |             | - | + | U/E | 4 |
| 3A1          | 3A             | 4128          | Amounts Appropriated From Specific Invested TAFS - Transfers-In                                               |                            | E           | P         | ###-###      |                |                   |                    |             |             |                |       |        |               |             | + | - | U/E |   |
| 3A1          | 3A             | 4129          | Amounts Appropriated From Specific Invested TAFS - Transfers-Out                                              |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |        |               |             | + | - | U/E |   |
| 3A1          | 3A             | 4138          | Appropriation To Liquidate Contract Authority                                                                 |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |        |               |             | + | - | U/E |   |
| 3A1          | 3A             | 4150          | Reappropriations                                                                                              |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |        |               |             | + | - | U   |   |
| 3A1          | 3A             | 4157          | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation          |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |        |               |             | + | - | U   |   |
| 3A1          | 3A             | 4384          | Temporary Reduction/Cancellation Returned by Appropriation                                                    |                            | E           | P,D       | ###-###      |                |                   |                    |             |             |                |       |        |               |             | + | - | U   | 4 |
| 3A1          | 3A             | 4384          | Temporary Reduction/Cancellation Returned by Appropriation                                                    |                            | B           | P,D       | ###-###      |                |                   |                    |             |             |                |       |        |               |             | - | + | U   | 4 |
| 3A1          | 3A             | 4391          | Adjustments to Indefinite No-Year Authority                                                                   | D                          | E           |           | ###-###      |                |                   |                    |             |             |                |       |        |               |             | + | - | U   |   |
| 3A1          | 3A             | 4394          | Receipts Unavailable for Obligation Upon Collection                                                           |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |        |               |             | + | - | U   | 4 |
| 3A1          | 3A             | 4394          | Receipts Unavailable for Obligation Upon Collection                                                           |                            | B           |           | ###-###      |                |                   |                    |             |             |                |       |        |               |             | - | + | U   | 4 |

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

| 133 Line No. | SBR/9 Line No. | USSGL Account                                                  | USSGL Account Title                                                                                     | USSGL Account Attributes/1 |             |           |              |                |                   |                    |             |             |                |       | TAFS Status/3 | Addl. Info. |        |     |   |
|--------------|----------------|----------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|---------------|-------------|--------|-----|---|
|              |                |                                                                |                                                                                                         | 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 |     |   |
| <b>3A2</b>   | <b>N/A</b>     | <b>Anticipated</b>                                             |                                                                                                         |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |   |
| 3A2          | 3A             | 4120                                                           | Appropriations Anticipated - Indefinite                                                                 |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U   | 5 |
| <b>3B</b>    | <b>3B</b>      | <b>Borrowing authority</b>                                     |                                                                                                         |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |   |
| 3B           | 3B             | 4042                                                           | Estimated Indefinite Borrowing Authority                                                                |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U   | 5 |
| 3B           | 3B             | 4128                                                           | Amounts Appropriated From Specific Invested TAFS - Transfers-In                                         |                            | E           | B         | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U   |   |
| 3B           | 3B             | 4141                                                           | Current-Year Borrowing Authority Realized                                                               |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U   |   |
| <b>3C</b>    | <b>3C</b>      | <b>Contract authority</b>                                      |                                                                                                         |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |   |
| 3C           | 3C             | 4032                                                           | Estimated Indefinite Contract Authority                                                                 |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U   | 5 |
| 3C           | 3C             | 4131                                                           | Current-Year Contract Authority Realized                                                                |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U   |   |
| <b>3D</b>    | <b>3D</b>      | <b>Spending authority from offsetting collections (gross):</b> |                                                                                                         |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |   |
| <b>3D1</b>   | <b>3D1</b>     | <b>Earned</b>                                                  |                                                                                                         |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |   |
| <b>3D1a</b>  | <b>3D1a</b>    | <b>Collected</b>                                               |                                                                                                         |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |   |
| 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                                                                   |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |   |
| 3D1a         | 3D1a           | 4273                                                           | Interest Collected From Treasury                                                                        |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |   |
| 3D1a         | 3D1a           | 4275                                                           | Actual Collections From Liquidating Fund                                                                |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |   |
| 3D1a         | 3D1a           | 4276                                                           | Actual Collections From Financing Fund                                                                  |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |   |
| 3D1a         | 3D1a           | 4277                                                           | Other Actual Collections - Federal                                                                      |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |   |
| 3D1a         | 3D1a           | 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 |   |
| <b>3D1b</b>  | <b>3D1b</b>    | <b>Change in receivables from Federal sources</b>              |                                                                                                         |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |   |
| 3D1b         | 3D1b           | 4251                                                           | Reimbursements and Other Income Earned - Receivable                                                     |                            | E           |           |              |                |                   |                    |             |             | F/E            |       | +             | -           | U/E    | 4   |   |
| 3D1b         | 3D1b           | 4251                                                           | Reimbursements and Other Income Earned - Receivable                                                     |                            | B           |           |              |                |                   |                    |             |             | F/E            |       | -             | +           | U/E    | 4   |   |
| 3D1b         | 3D1b           | 4281                                                           | Actual Program Fund Subsidy Receivable                                                                  |                            | E           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    | 4   |   |
| 3D1b         | 3D1b           | 4281                                                           | Actual Program Fund Subsidy Receivable                                                                  |                            | B           |           |              |                |                   |                    |             |             |                |       | -             | +           | U/E    | 4   |   |
| 3D1b         | 3D1b           | 4283                                                           | Interest Receivable From Treasury                                                                       |                            | E           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    | 4   |   |
| 3D1b         | 3D1b           | 4283                                                           | Interest Receivable From Treasury                                                                       |                            | B           |           |              |                |                   |                    |             |             |                |       | -             | +           | U/E    | 4   |   |
| 3D1b         | 3D1b           | 4285                                                           | Receivable From the Liquidating Fund                                                                    |                            | E           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    | 4   |   |
| 3D1b         | 3D1b           | 4285                                                           | Receivable From the Liquidating Fund                                                                    |                            | B           |           |              |                |                   |                    |             |             |                |       | -             | +           | U/E    | 4   |   |
| 3D1b         | 3D1b           | 4286                                                           | Receivable From the Financing Fund                                                                      |                            | E           |           |              |                |                   |                    |             |             |                |       | +             | -           | U/E    | 4   |   |

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USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

| 133 Line No. | SBR/9 Line No. | USSGL Account | USSGL Account Title                                                                                           | USSGL Account Attributes/1 |             |           |              |                |                   |                    |             |             |                |       | TAFS Status/3 | Addl. Info. |        |     |    |
|--------------|----------------|---------------|---------------------------------------------------------------------------------------------------------------|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|---------------|-------------|--------|-----|----|
|              |                |               |                                                                                                               | 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 |     |    |
| 3D1b         | 3D1b           | 4286          | Receivable From the Financing Fund                                                                            |                            | B           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E | 4  |
| 3D1b         | 3D1b           | 4287          | Other Federal Receivables                                                                                     |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E | 4  |
| 3D1b         | 3D1b           | 4287          | Other Federal Receivables                                                                                     |                            | B           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E | 4  |
|              |                |               |                                                                                                               |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| <b>3D2</b>   | <b>3D2</b>     |               | <b>Change in unfilled customer orders (+ or -):</b>                                                           |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| <b>3D2a</b>  | <b>3D2a</b>    |               | <b>Advance received</b>                                                                                       |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| 3D2a         | 3D2a           | 4222          | Unfilled Customer Orders With Advance                                                                         |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E | 4  |
| 3D2a         | 3D2a           | 4222          | Unfilled Customer Orders With Advance                                                                         |                            | B           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E | 4  |
|              |                |               |                                                                                                               |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| <b>3D2b</b>  | <b>3D2b</b>    |               | <b>Without advance from Federal sources</b>                                                                   |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| 3D2b         | 3D2b           | 4221          | Unfilled Customer Orders Without Advance                                                                      |                            | E           |           |              |                |                   |                    |             |             | F/E            |       |               | +           | -      | U/E | 4  |
| 3D2b         | 3D2b           | 4221          | Unfilled Customer Orders Without Advance                                                                      |                            | B           |           |              |                |                   |                    |             |             | F/E            |       |               | -           | +      | U/E | 4  |
|              |                |               |                                                                                                               |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| <b>3D3</b>   | <b>3D3</b>     |               | <b>Anticipated for rest of year, without advance</b>                                                          |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| 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  |
|              |                |               |                                                                                                               |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| <b>3D4</b>   | <b>3D4</b>     |               | <b>Previously unavailable</b>                                                                                 |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| 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                                                    |                            | B           | S         | ###-###      |                |                   |                    |             |             |                |       |               | -           | +      | U   | 4  |
|              |                |               |                                                                                                               |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| <b>3D5</b>   | <b>3D5</b>     |               | <b>Expenditure transfers from trust funds:</b>                                                                |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     | 14 |
| <b>3D5a</b>  | <b>N/A</b>     |               | <b>Collected</b>                                                                                              |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| 3D5a         | 3D5            | 4255          | Appropriation Trust Fund Expenditure Transfers - Collected                                                    |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |    |
|              |                |               |                                                                                                               |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| <b>3D5b</b>  | <b>N/A</b>     |               | <b>Change in receivables from trust funds</b>                                                                 |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| 3D5b         | 3D5            | 4225          | Appropriation Trust Fund Expenditure Transfers - Receivable                                                   |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E | 4  |
| 3D5b         | 3D5            | 4225          | Appropriation Trust Fund Expenditure Transfers - Receivable                                                   |                            | B           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E | 4  |
|              |                |               |                                                                                                               |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| <b>3D5c</b>  | <b>N/A</b>     |               | <b>Anticipated</b>                                                                                            |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| 3D5c         | 3D5            | 4215          | Anticipated Appropriation Trust Fund Expenditure Transfers                                                    |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U   | 5  |
|              |                |               |                                                                                                               |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| N/A          | 3E             |               | Subtotal (of line 3, SBR only) (+3A+3B+3C+3D1a+3D1b+3D2a+3D2b+3D3+3D4+3D5)                                    |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     | 22 |

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| 133 Line No. | SBR/9 Line No. | USSGL Account | USSGL Account Title                                                                                                       | USSGL Account Attributes/1 |             |           |              |                |                   |                    |             |             |                |       | TAFS Status/3 | Addl. Info. |        |     |   |
|--------------|----------------|---------------|---------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|---------------|-------------|--------|-----|---|
|              |                |               |                                                                                                                           | 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 |     |   |
| 4            | 4              |               | <b>Nonexpenditure transfers, net:</b>                                                                                     |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |   |
| 4A           | N/A            |               | <b>Actual transfers, budget authority (+ or -)</b>                                                                        |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |   |
| 4A           | 4              | 4137          | Transfers of Contract Authority                                                                                           |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U/E | 4 |
| 4A           | 4              | 4137          | Transfers of Contract Authority                                                                                           |                            | B           |           | ###-###      |                |                   |                    |             |             |                |       |               | -           | +      | U/E | 4 |
| 4A           | 4              | 4166          | Allocations of Realized Authority - To Be Transferred From Invested Balances                                              |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U/E | 4 |
| 4A           | 4              | 4166          | Allocations of Realized Authority - To Be Transferred From Invested Balances                                              |                            | B           |           | ###-###      |                |                   |                    |             |             |                |       |               | -           | +      | U/E | 4 |
| 4A           | 4              | 4167          | Allocations of Realized Authority - Transferred From Invested Balances                                                    |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U/E |   |
| 4A           | 4              | 4168          | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U   |   |
| 4A           | 4              | 4170          | Transfers - Current-Year Authority                                                                                        |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U   |   |
| 4A           | 4              | 4171          | Non-Allocation Transfers of Invested Balances - Receivable                                                                |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U/E | 4 |
| 4A           | 4              | 4171          | Non-Allocation Transfers of Invested Balances - Receivable                                                                |                            | B           |           | ###-###      |                |                   |                    |             |             |                |       |               | -           | +      | U/E | 4 |
| 4A           | 4              | 4172          | Non-Allocation Transfers of Invested Balances - Payable                                                                   |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U/E | 4 |
| 4A           | 4              | 4172          | Non-Allocation Transfers of Invested Balances - Payable                                                                   |                            | B           |           | ###-###      |                |                   |                    |             |             |                |       |               | -           | +      | U/E | 4 |
| 4A           | 4              | 4173          | Non-Allocation Transfers of Invested Balances - Transferred                                                               |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U/E |   |
| 4A           | 4              | 4175          | Allocation Transfers of Current-Year Authority for Non-Invested Accounts                                                  |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U   |   |
| 4B           | N/A            |               | <b>Anticipated transfers, budget authority (+ or -)</b>                                                                   |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |   |
| 4B           | 4              | 4160          | Anticipated Transfers - Current-Year Authority                                                                            |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U   | 5 |
| 4B           | 4              | 4165          | Allocations of Authority - Anticipated From Invested Balances                                                             |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U   | 5 |
| 4C           | N/A            |               | <b>Actual transfers, unobligated balances (+ or -)</b>                                                                    |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |   |
| 4C           | 4              | 4176          | Allocation Transfers of Prior-Year Balances                                                                               |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |   |
| 4C           | 4              | 4190          | Transfers - Prior-Year Balances                                                                                           |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U   |   |
| 4C           | 4              | 4191          | Balance Transfers - Extensions of Availability Other Than Reappropriations                                                |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |   |
| 4C           | 4              | 4192          | Balance Transfers - Unexpired to Expired                                                                                  |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |   |
| 4C           | 4              | 4199          | Transfer of Expired Expenditure Transfers - Receivable                                                                    |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |   |
| 4C           | 4              | 4320          | Adjustments for Changes In Prior-Year Allocations of Budgetary Resources                                                  |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |   |
| 4D           | N/A            |               | <b>Anticipated transfers, unobligated balances (+ or -)</b>                                                               |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |   |
| 4D           | 4              | 4180          | Anticipated Transfers - Prior-Year Balances                                                                               |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U   | 5 |
| 5            | 5              |               | <b>Temporarily not available pursuant to Public Law (-)</b>                                                               |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |   |
| 5            | 5              | 4382          | Temporary Reduction - New Budget Authority                                                                                |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U   |   |
| 5            | 5              | 4383          | Temporary Reduction - Prior-Year Balances                                                                                 |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U   |   |
| 5            | 5              | 4387          | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority                                      |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U   |   |
| 5            | 5              | 4388          | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances                                       |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U   |   |
| 5            | 5              | 4395          | Authority Unavailable for Obligation Pursuant to Public Law - Temporary                                                   |                            | 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                                                         |                            | B           |           | ###-###      |                |                   |                    |             |             |                |       |               | -           | +      | U   | 4 |
| 5            | 5              | 4398          | Offsetting Collections Temporarily Precluded From Obligation                                                              |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U   | 4 |

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| 133 Line No. | SBR/9 Line No. | USSGL Account | USSGL Account Title                                                                  | USSGL Account Attributes/1 |             |           |              |                |                   |                    |             |             |                |       | TAFS Status/3 | Addl. Info. |        |     |    |
|--------------|----------------|---------------|--------------------------------------------------------------------------------------|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|---------------|-------------|--------|-----|----|
|              |                |               |                                                                                      | 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 |     |    |
| 5            | 5              | 4398          | Offsetting Collections Temporarily Precluded From Obligation                         |                            | B           |           | ###-###      |                |                   |                    |             |             |                |       |               | -           | +      | U   | 4  |
| 5            | 5              | 4399          | Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation  |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U   |    |
| 6            | 6              |               | Permanently not available (-):                                                       |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     | 16 |
| 6A           | N/A            |               | Cancellations of expired and no-year accounts (-)                                    |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| 6A           | 6              | 4350          | Canceled Authority                                                                   |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |    |
| 6A           | 6              | 4355          | Cancellation of Appropriation From Unavailable Receipts                              |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |    |
| 6A           | 6              | 4356          | 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 reductions (-)                                                               |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| 6B           | 6              | 4392          | Permanent Reduction - New Budget Authority                                           |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U   |    |
| 6B           | 6              | 4393          | Permanent Reduction - Prior-Year Balances                                            |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               | +           | -      | U/E |    |
| 6C           | N/A            |               | Capital transfers and redemption of debt (-)                                         |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| 6C           | 6              | 4146          | Actual Repayments of Debt, Current-Year Authority                                    |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |    |
| 6C           | 6              | 4147          | Actual Repayments of Debt, Prior-Year Balances                                       |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |    |
| 6C           | 6              | 4151          | Actual Capital Transfers to the General Fund of the Treasury, Current-Year           |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |    |
| 6C           | 6              | 4152          | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances    |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |    |
| 6D           | N/A            |               | Other authority withdrawn (-)                                                        |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| 6D           | 6              | 4130          | Appropriation To Liquidate Contract Authority Withdrawn                              |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |    |
| 6D           | 6              | 4132          | Substitution of Contract Authority                                                   |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U   |    |
| 6D           | 6              | 4133          | Decreases to Indefinite Contract Authority                                           |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |    |
| 6D           | 6              | 4134          | Contract Authority Withdrawn                                                         |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |    |
| 6D           | 6              | 4135          | Contract Authority Liquidated                                                        |                            | E           | S         |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |    |
| 6D           | 6              | 4140          | Substitution of Borrowing Authority                                                  |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |    |
| 6D           | 6              | 4143          | Decreases to Indefinite Borrowing Authority                                          |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |    |
| 6D           | 6              | 4144          | Borrowing Authority Withdrawn                                                        |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E |    |
| 6D           | 6              | 4391          | Adjustments to Indefinite No-Year Authority                                          | C                          | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U   |    |



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USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

| 133 Line No.                         | SBR/9 Line No. | USSGL Account | USSGL Account Title                                                                    | USSGL Account Attributes/1 |             |           |              |                |                   |                    |             |             |                |       | TAFS Status/3 | Addl. Info. |        |   |     |
|--------------------------------------|----------------|---------------|----------------------------------------------------------------------------------------|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|---------------|-------------|--------|---|-----|
|                                      |                |               |                                                                                        | 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 |   |     |
| 6E                                   | N/A            |               | Pursuant to Public Law __ (-)                                                          |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |   |     |
| 6E                                   | 6              | 4135          | Contract Authority Liquidated                                                          |                            | E           | P         | ###-###      |                |                   |                    |             |             |                |       |               |             | +      | - | U/E |
| 6E                                   | 6              | 4136          | Contract Authority To Be Liquidated by Trust Funds                                     |                            | E           |           | ###-###      |                |                   |                    |             |             |                |       |               |             | +      | - | U/E |
| 6E                                   | 6              | 4136          | Contract Authority To Be Liquidated by Trust Funds                                     |                            | B           |           | ###-###      |                |                   |                    |             |             |                |       |               |             | -      | + | U/E |
| 6F                                   | N/A            |               | Anticipated for rest of year (-)                                                       |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |   |     |
| 6F                                   | 6              | 4034          | Anticipated Adjustments to Contract Authority                                          |                            | E           |           |              |                |                   |                    |             |             |                |       |               |             | +      | - | U   |
| 6F                                   | 6              | 4044          | Anticipated Reductions to Borrowing Authority                                          |                            | E           |           |              |                |                   |                    |             |             |                |       |               |             | +      | - | U   |
| 6F                                   | 6              | 4047          | Anticipated Transfers to the General Fund of the Treasury                              |                            | E           |           |              |                |                   |                    |             |             |                |       |               |             | +      | - | U   |
| 7                                    | 7              |               | Total budgetary resources                                                              |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |   |     |
| <b>STATUS OF BUDGETARY RESOURCES</b> |                |               |                                                                                        |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |   |     |
| 8                                    | 8              |               | Obligations incurred:                                                                  |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |   |     |
| 8A                                   | 8A             |               | Direct:                                                                                |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |   | 17  |
| 8A1                                  | N/A            |               | Category A (sometimes includes program categories)                                     |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |   |     |
| 8A1                                  | 8A             | 4801          | Undelivered Orders - Obligations, Unpaid                                               |                            | E           |           |              | A              | ###               |                    |             |             | D              |       |               |             | -      | + | U/E |
| 8A1                                  | 8A             | 4801          | Undelivered Orders - Obligations, Unpaid                                               |                            | B           |           |              | A              | ###               |                    |             |             | D              |       |               |             | +      | - | U/E |
| 8A1                                  | 8A             | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                     |                            | E           |           |              | A              | ###               |                    |             |             | D              |       |               |             | -      | + | U/E |
| 8A1                                  | 8A             | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                     |                            | B           |           |              | A              | ###               |                    |             |             | D              |       |               |             | +      | - | U/E |
| 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 |
| 8A1                                  | 8A             | 4901          | Delivered Orders - Obligations, Unpaid                                                 |                            | B           |           |              | A              | ###               |                    |             |             | D              |       |               |             | +      | - | U/E |
| 8A1                                  | 8A             | 4902          | Delivered Orders - Obligations, Paid                                                   |                            | E           |           |              | A              | ###               |                    |             |             | D              |       |               |             | -      | + | U/E |
| 8A1                                  | 8A             | 4908          | Authority Outlayed Not Yet Disbursed                                                   |                            | E           |           |              | A              | ###               |                    |             |             | D              |       |               |             | -      | + | U   |
| 8A1                                  | 8A             | 4908          | Authority Outlayed Not Yet Disbursed                                                   |                            | B           |           |              | A              | ###               |                    |             |             | D              |       |               |             | +      | - | U   |
| 8A1                                  | 8A             | 4981          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                |                            | E           |           |              | A              | ###               |                    |             |             | D              |       |               |             | -      | + | U/E |
| 8A1                                  | 8A             | 4982          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                  |                            | E           |           |              | A              | ###               |                    |             |             | D              |       |               |             | -      | + | U/E |
| 8A2                                  | N/A            |               | Category B (program 1), (program 2)program category 1), (program 3)program category 2) |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |   |     |
| 8A2                                  | 8A             | 4801          | Undelivered Orders - Obligations, Unpaid                                               |                            | E           |           |              | B              | ###               | ###                |             |             | D              |       |               |             | -      | + | U/E |
| 8A2                                  | 8A             | 4801          | Undelivered Orders - Obligations, Unpaid                                               |                            | B           |           |              | B              | ###               | ###                |             |             | D              |       |               |             | +      | - | U/E |
| 8A2                                  | 8A             | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                     |                            | E           |           |              | B              | ###               | ###                |             |             | D              |       |               |             | -      | + | U/E |
| 8A2                                  | 8A             | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                     |                            | B           |           |              | B              | ###               | ###                |             |             | D              |       |               |             | +      | - | U/E |
| 8A2                                  | 8A             | 4881          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid              |                            | E           |           |              | B              | ###               | ###                |             |             | D              |       |               |             | -      | + | U/E |
| 8A2                                  | 8A             | 4882          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced    |                            | E           |           |              | B              | ###               | ###                |             |             | D              |       |               |             | -      | + | U/E |

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| 133 Line No. | SBR/9 Line No. | USSGL Account                                      | USSGL Account Title                                                                 | USSGL Account Attributes/1 |             |           |              |                |                   |                    |             |             |                |       | TAFS Status/3 | Addl. Info. |        |
|--------------|----------------|----------------------------------------------------|-------------------------------------------------------------------------------------|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|---------------|-------------|--------|
|              |                |                                                    |                                                                                     | 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 |
| 8A2          | 8A             | 4901                                               | Delivered Orders - Obligations, Unpaid                                              |                            | E           |           |              | B              | ###               | ###                | D           |             |                | -     | +             | U/E         | 4      |
| 8A2          | 8A             | 4901                                               | Delivered Orders - Obligations, Unpaid                                              |                            | B           |           |              | B              | ###               | ###                | D           |             |                | +     | -             | U/E         | 4      |
| 8A2          | 8A             | 4902                                               | Delivered Orders - Obligations, Paid                                                |                            | E           |           |              | B              | ###               | ###                | D           |             |                | -     | +             | U/E         |        |
| 8A2          | 8A             | 4981                                               | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             |                            | E           |           |              | B              | ###               | ###                | D           |             |                | -     | +             | U/E         |        |
| 8A2          | 8A             | 4982                                               | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               |                            | E           |           |              | B              | ###               | ###                | D           |             |                | -     | +             | U/E         |        |
| 8A3          | N/A            | Exempt from apportionment                          |                                                                                     |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |
| 8A3          | 8A             | 4801                                               | Undelivered Orders - Obligations, Unpaid                                            |                            | E           |           |              | C              |                   |                    | D           |             |                | -     | +             | U/E         | 4      |
| 8A3          | 8A             | 4801                                               | Undelivered Orders - Obligations, Unpaid                                            |                            | B           |           |              | C              |                   |                    | D           |             |                | +     | -             | U/E         | 4      |
| 8A3          | 8A             | 4802                                               | Undelivered Orders - Obligations, Prepaid/Advanced                                  |                            | E           |           |              | C              |                   |                    | D           |             |                | -     | +             | U/E         | 4      |
| 8A3          | 8A             | 4802                                               | Undelivered Orders - Obligations, Prepaid/Advanced                                  |                            | B           |           |              | C              |                   |                    | D           |             |                | +     | -             | U/E         | 4      |
| 8A3          | 8A             | 4881                                               | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           |                            | E           |           |              | C              |                   |                    | D           |             |                | -     | +             | U/E         |        |
| 8A3          | 8A             | 4882                                               | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced |                            | E           |           |              | C              |                   |                    | D           |             |                | -     | +             | U/E         |        |
| 8A3          | 8A             | 4901                                               | Delivered Orders - Obligations, Unpaid                                              |                            | E           |           |              | C              |                   |                    | D           |             |                | -     | +             | U/E         | 4      |
| 8A3          | 8A             | 4901                                               | Delivered Orders - Obligations, Unpaid                                              |                            | B           |           |              | C              |                   |                    | D           |             |                | +     | -             | U/E         | 4      |
| 8A3          | 8A             | 4902                                               | Delivered Orders - Obligations, Paid                                                |                            | E           |           |              | C              |                   |                    | D           |             |                | -     | +             | U/E         |        |
| 8A3          | 8A             | 4908                                               | Authority Outlayed Not Yet Disbursed                                                |                            | E           |           |              | C              |                   |                    | D           |             |                | -     | +             | U           | 4      |
| 8A3          | 8A             | 4908                                               | Authority Outlayed Not Yet Disbursed                                                |                            | B           |           |              | C              |                   |                    | D           |             |                | +     | -             | U           | 4      |
| 8A3          | 8A             | 4981                                               | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             |                            | E           |           |              | C              |                   |                    | D           |             |                | -     | +             | U/E         |        |
| 8A3          | 8A             | 4982                                               | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               |                            | E           |           |              | C              |                   |                    | D           |             |                | -     | +             | U/E         |        |
| 8B           | 8B             | Reimbursable:                                      |                                                                                     |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |
| 8B1          | N/A            | Category A (sometimes includes program categories) |                                                                                     |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |
| 8B1          | 8B             | 4801                                               | Undelivered Orders - Obligations, Unpaid                                            |                            | E           |           |              | A              | ###               |                    | R           |             |                | -     | +             | U/E         | 4      |
| 8B1          | 8B             | 4801                                               | Undelivered Orders - Obligations, Unpaid                                            |                            | B           |           |              | A              | ###               |                    | R           |             |                | +     | -             | U/E         | 4      |
| 8B1          | 8B             | 4802                                               | Undelivered Orders - Obligations, Prepaid/Advanced                                  |                            | E           |           |              | A              | ###               |                    | R           |             |                | -     | +             | U/E         | 4      |
| 8B1          | 8B             | 4802                                               | Undelivered Orders - Obligations, Prepaid/Advanced                                  |                            | B           |           |              | A              | ###               |                    | R           |             |                | +     | -             | U/E         | 4      |
| 8B1          | 8B             | 4881                                               | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           |                            | E           |           |              | A              | ###               |                    | R           |             |                | -     | +             | U/E         |        |
| 8B1          | 8B             | 4882                                               | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced |                            | E           |           |              | A              | ###               |                    | R           |             |                | -     | +             | U/E         |        |
| 8B1          | 8B             | 4901                                               | Delivered Orders - Obligations, Unpaid                                              |                            | E           |           |              | A              | ###               |                    | R           |             |                | -     | +             | U/E         | 4      |
| 8B1          | 8B             | 4901                                               | Delivered Orders - Obligations, Unpaid                                              |                            | B           |           |              | A              | ###               |                    | R           |             |                | +     | -             | U/E         | 4      |
| 8B1          | 8B             | 4902                                               | Delivered Orders - Obligations, Paid                                                |                            | E           |           |              | A              | ###               |                    | R           |             |                | -     | +             | U/E         |        |
| 8B1          | 8B             | 4981                                               | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             |                            | E           |           |              | A              | ###               |                    | R           |             |                | -     | +             | U/E         |        |
| 8B1          | 8B             | 4982                                               | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               |                            | E           |           |              | A              | ###               |                    | R           |             |                | -     | +             | U/E         |        |

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| 133 Line No. | SBR/9 Line No. | USSGL Account | USSGL Account Title                                                                           | USSGL Account Attributes/1 |             |           |              |                |                   |                    |             |             |                |       | TAFS Status/3 | Addl. Info. |        |    |
|--------------|----------------|---------------|-----------------------------------------------------------------------------------------------|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|---------------|-------------|--------|----|
|              |                |               |                                                                                               | 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 |    |
| <b>8B2</b>   | <b>N/A</b>     |               | <b>Category B (program 1), (program 2)program category 1), (program 3)program category 2)</b> |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |    |
| 8B2          | 8B             | 4801          | Undelivered Orders - Obligations, Unpaid                                                      |                            | E           |           |              | B              | ###               | ###                | R           |             |                |       | -             | +           | U/E    | 4  |
| 8B2          | 8B             | 4801          | Undelivered Orders - Obligations, Unpaid                                                      |                            | B           |           |              | B              | ###               | ###                | R           |             |                |       | +             | -           | U/E    | 4  |
| 8B2          | 8B             | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                            |                            | E           |           |              | B              | ###               | ###                | R           |             |                |       | -             | +           | U/E    | 4  |
| 8B2          | 8B             | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                            |                            | B           |           |              | B              | ###               | ###                | R           |             |                |       | +             | -           | U/E    | 4  |
| 8B2          | 8B             | 4881          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid                     |                            | E           |           |              | B              | ###               | ###                | R           |             |                |       | -             | +           | U/E    |    |
| 8B2          | 8B             | 4882          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced           |                            | E           |           |              | B              | ###               | ###                | R           |             |                |       | -             | +           | U/E    |    |
| 8B2          | 8B             | 4901          | Delivered Orders - Obligations, Unpaid                                                        |                            | E           |           |              | B              | ###               | ###                | R           |             |                |       | -             | +           | U/E    | 4  |
| 8B2          | 8B             | 4901          | Delivered Orders - Obligations, Unpaid                                                        |                            | B           |           |              | B              | ###               | ###                | R           |             |                |       | +             | -           | U/E    | 4  |
| 8B2          | 8B             | 4902          | Delivered Orders - Obligations, Paid                                                          |                            | E           |           |              | B              | ###               | ###                | R           |             |                |       | -             | +           | U/E    |    |
| 8B2          | 8B             | 4981          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                       |                            | E           |           |              | B              | ###               | ###                | R           |             |                |       | -             | +           | U/E    |    |
| 8B2          | 8B             | 4982          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                         |                            | E           |           |              | B              | ###               | ###                | R           |             |                |       | -             | +           | U/E    |    |
|              |                |               |                                                                                               |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |    |
| <b>8B3</b>   | <b>N/A</b>     |               | <b>Exempt from apportionment</b>                                                              |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |    |
| 8B3          | 8B             | 4801          | Undelivered Orders - Obligations, Unpaid                                                      |                            | E           |           |              | C              |                   |                    | R           |             |                |       | -             | +           | U/E    | 4  |
| 8B3          | 8B             | 4801          | Undelivered Orders - Obligations, Unpaid                                                      |                            | B           |           |              | C              |                   |                    | R           |             |                |       | +             | -           | U/E    | 4  |
| 8B3          | 8B             | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                            |                            | E           |           |              | C              |                   |                    | R           |             |                |       | -             | +           | U/E    | 4  |
| 8B3          | 8B             | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                            |                            | B           |           |              | C              |                   |                    | R           |             |                |       | +             | -           | U/E    | 4  |
| 8B3          | 8B             | 4881          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid                     |                            | E           |           |              | C              |                   |                    | R           |             |                |       | -             | +           | U/E    |    |
| 8B3          | 8B             | 4882          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced           |                            | E           |           |              | C              |                   |                    | R           |             |                |       | -             | +           | U/E    |    |
| 8B3          | 8B             | 4901          | Delivered Orders - Obligations, Unpaid                                                        |                            | E           |           |              | C              |                   |                    | R           |             |                |       | -             | +           | U/E    | 4  |
| 8B3          | 8B             | 4901          | Delivered Orders - Obligations, Unpaid                                                        |                            | B           |           |              | C              |                   |                    | R           |             |                |       | +             | -           | U/E    | 4  |
| 8B3          | 8B             | 4902          | Delivered Orders - Obligations, Paid                                                          |                            | E           |           |              | C              |                   |                    | R           |             |                |       | -             | +           | U/E    |    |
| 8B3          | 8B             | 4908          | Authority Outlayed Not Yet Disbursed                                                          |                            | E           |           |              | C              |                   |                    | R           |             |                |       | -             | +           | U      | 4  |
| 8B3          | 8B             | 4908          | Authority Outlayed Not Yet Disbursed                                                          |                            | B           |           |              | C              |                   |                    | R           |             |                |       | +             | -           | U      | 4  |
| 8B3          | 8B             | 4981          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                       |                            | E           |           |              | C              |                   |                    | R           |             |                |       | -             | +           | U/E    |    |
| 8B3          | 8B             | 4982          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                         |                            | E           |           |              | C              |                   |                    | R           |             |                |       | -             | +           | U/E    |    |
|              |                |               |                                                                                               |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |    |
| <b>N/A</b>   | <b>8C</b>      |               | <b>Subtotal (+8A+8B)</b>                                                                      |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        | 22 |
|              |                |               |                                                                                               |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |    |
| <b>9</b>     | <b>9</b>       |               | <b>Unobligated balance:</b>                                                                   |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |    |
| <b>9A</b>    | <b>9A</b>      |               | <b>Apportioned:</b>                                                                           |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        | 19 |
| <b>9A1</b>   | <b>N/A</b>     |               | <b>Balance, currently available</b>                                                           |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |    |
| 9A1          | 9A             | 4510          | Apportionments                                                                                |                            | E           |           |              |                |                   |                    |             |             | A              |       | -             | +           | U      |    |
| 9A1          | 9A             | 4610          | Allotments - Realized Resources                                                               |                            | E           |           |              |                |                   |                    |             |             |                |       | -             | +           | U      |    |
| 9A1          | 9A             | 4700          | Commitments - Programs Subject to Apportionment                                               |                            | E           |           |              |                |                   |                    |             |             |                |       | -             | +           | U      |    |

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| 133 Line No. | SBR/9 Line No. | USSGL Account | USSGL Account Title                                                        | USSGL Account Attributes/1 |             |           |              |                |                   |                    |             |             |                |       | TAFS Status/3 | Addl. Info. |        |    |
|--------------|----------------|---------------|----------------------------------------------------------------------------|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|---------------|-------------|--------|----|
|              |                |               |                                                                            | 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 |    |
| 9A2          | N/A            |               | Apportioned for subsequent periods                                         |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |    |
| 9A2          | 9A             | 4510          | Apportionments                                                             |                            | E           |           |              |                |                   |                    |             | S           |                | -     | +             | U           |        |    |
| 9A2          | 9A             | 4590          | Apportionments - Anticipated Resources - Programs Subject to Apportionment |                            | E           |           |              |                |                   |                    |             | S           |                | -     | +             | U           | 5      |    |
| 9A3          | 9A             |               | Anticipated (+ or -)                                                       |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |    |
| 9A3          | 9A             | 4590          | Apportionments - Anticipated Resources - Programs Subject to Apportionment |                            | E           |           |              |                |                   |                    |             | A           |                | -     | +             | U           | 5      |    |
| 9B           | 9B             |               | Exempt from apportionment:                                                 |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        | 20 |
| 9B1          | N/A            |               | Balance, currently available                                               |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |    |
| 9B1          | 9B             | 4620          | Unobligated Funds Exempt From Apportionment                                |                            | E           |           |              |                |                   |                    |             |             |                | -     | +             | U           |        |    |
| 9B1          | 9B             | 4720          | Commitments - Programs Exempt From Apportionment                           |                            | E           |           |              |                |                   |                    |             |             |                | -     | +             | U           |        |    |
| 9B2          | N/A            |               | Anticipated (+ or -)                                                       |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |    |
| 9B2          | 9B             | 4690          | Anticipated Resources - Programs Exempt From Apportionment                 |                            | E           |           |              |                |                   |                    |             |             |                | -     | +             | U           | 5      |    |
| N/A          | 9C             |               | Subtotal (+9A+9B)                                                          |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        | 21 |
| 10           | 10             |               | Unobligated 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                                                                      |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |    |
| 10C          | 10             | 4060          | Anticipated Collections From Non-Federal Sources                           | C                          | E           |           |              |                |                   |                    |             |             |                | -     | +             | U           | 5      |    |
| 10C          | 10             | 4070          | Anticipated Collections From Federal Sources                               | C                          | E           |           |              |                |                   |                    |             |             |                | -     | +             | U           | 5      |    |
| 10C          | 10             | 4210          | Anticipated Reimbursements and Other Income                                | C                          | E           |           |              |                |                   |                    |             |             |                | -     | +             | U           | 5      |    |
| 10C          | 10             | 4310          | Anticipated Recoveries of Prior-Year Obligations                           | C                          | E           |           |              |                |                   |                    |             |             |                | -     | +             | U           | 5      |    |
| 10C          | 10             | 4450          | Unapportioned Authority                                                    |                            | E           |           |              |                |                   |                    |             |             |                | -     | +             | U           |        |    |
| 10C          | 10             | 4630          | Funds Not Available for Commitment/Obligation                              |                            | E           |           |              |                |                   |                    |             |             |                | -     | +             | U           |        |    |
| 10C          | 10             | 4650          | Allotments - Expired Authority                                             |                            | E           |           |              |                |                   |                    |             |             |                | -     | +             | E           |        |    |
| 11           | 11             |               | Total status of budgetary resources                                        |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |    |

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

| 133 Line No.                        | SBR/9 Line No. | USSGL Account | USSGL Account Title                                                                 | USSGL Account Attributes/1 |             |           |              |                |                   |                    |             |             |                |       | TAFS Status/3 | Addl. Info. |        |
|-------------------------------------|----------------|---------------|-------------------------------------------------------------------------------------|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|---------------|-------------|--------|
|                                     |                |               |                                                                                     | 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 |
| <b>CHANGE IN OBLIGATED BALANCES</b> |                |               |                                                                                     |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |
| 12                                  | 12             |               | Obligated balance, net:                                                             |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |
| 12A                                 | 12A            |               | Unpaid obligations, brought forward, October 1 (+)                                  |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |
| 12A                                 | 12A            | 4801          | Undelivered Orders - Obligations, Unpaid                                            |                            | B           |           |              |                |                   |                    |             |             |                | -     | +             | U/E         |        |
| 12A                                 | 12A            | 4901          | Delivered Orders - Obligations, Unpaid                                              |                            | B           |           |              |                |                   |                    |             |             |                | -     | +             | U/E         |        |
| 12B                                 | 12B            |               | Uncollected customer payments from Federal sources, brought forward, October 1 (-)  |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |
| 12B                                 | 12B            | 4221          | Unfilled Customer Orders Without Advance                                            |                            | B           |           |              |                |                   |                    |             |             | F/E            | -     | +             | U/E         |        |
| 12B                                 | 12B            | 4225          | Appropriation Trust Fund Expenditure Transfers - Receivable                         |                            | B           |           |              |                |                   |                    |             |             |                | -     | +             | U/E         |        |
| 12B                                 | 12B            | 4251          | Reimbursements and Other Income Earned - Receivable                                 |                            | B           |           |              |                |                   |                    |             |             | F/E            | -     | +             | U/E         |        |
| 12B                                 | 12B            | 4281          | Actual Program Fund Subsidy Receivable                                              |                            | B           |           |              |                |                   |                    |             |             |                | -     | +             | U/E         |        |
| 12B                                 | 12B            | 4283          | Interest Receivable From Treasury                                                   |                            | B           |           |              |                |                   |                    |             |             |                | -     | +             | U/E         |        |
| 12B                                 | 12B            | 4285          | Receivable From the Liquidating Fund                                                |                            | B           |           |              |                |                   |                    |             |             |                | -     | +             | U/E         |        |
| 12B                                 | 12B            | 4286          | Receivable From the Financing Fund                                                  |                            | B           |           |              |                |                   |                    |             |             |                | -     | +             | U/E         |        |
| 12B                                 | 12B            | 4287          | Other Federal Receivables                                                           |                            | B           |           |              |                |                   |                    |             |             |                | -     | +             | U/E         |        |
| N/A                                 | 12C            |               | Total, unpaid obligated balance, brought forward, net (+12A-12B)                    |                            |             |           |              |                |                   |                    |             |             |                |       |               |             | 22     |
| 13                                  | 13             |               | Obligations incurred (+)                                                            |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |
| 13                                  | 13             | 4801          | Undelivered Orders - Obligations, Unpaid                                            |                            | E           |           |              |                |                   |                    |             |             |                | -     | +             | U/E         | 4      |
| 13                                  | 13             | 4801          | Undelivered Orders - Obligations, Unpaid                                            |                            | B           |           |              |                |                   |                    |             |             |                | +     | -             | U/E         | 4      |
| 13                                  | 13             | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                  |                            | E           |           |              |                |                   |                    |             |             |                | -     | +             | U/E         | 4      |
| 13                                  | 13             | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                  |                            | B           |           |              |                |                   |                    |             |             |                | +     | -             | U/E         | 4      |
| 13                                  | 13             | 4881          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           |                            | E           |           |              |                |                   |                    |             |             |                | -     | +             | U/E         |        |
| 13                                  | 13             | 4882          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced |                            | E           |           |              |                |                   |                    |             |             |                | -     | +             | U/E         |        |
| 13                                  | 13             | 4901          | Delivered Orders - Obligations, Unpaid                                              |                            | E           |           |              |                |                   |                    |             |             |                | -     | +             | U/E         | 4      |
| 13                                  | 13             | 4901          | Delivered Orders - Obligations, Unpaid                                              |                            | B           |           |              |                |                   |                    |             |             |                | +     | -             | U/E         | 4      |
| 13                                  | 13             | 4902          | Delivered Orders - Obligations, Paid                                                |                            | E           |           |              |                |                   |                    |             |             |                | -     | +             | U/E         |        |
| 13                                  | 13             | 4908          | Authority Outlayed Not Yet Disbursed                                                |                            | E           |           |              |                |                   |                    |             |             |                | -     | +             | U           | 4      |
| 13                                  | 13             | 4908          | Authority Outlayed Not Yet Disbursed                                                |                            | B           |           |              |                |                   |                    |             |             |                | +     | -             | 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 outlays (-)                                                                   |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |
| 14                                  | 14             | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                  |                            | E           |           |              |                |                   |                    |             |             |                | +     | -             | U/E         | 4      |
| 14                                  | 14             | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                  |                            | B           |           |              |                |                   |                    |             |             |                | -     | +             | U/E         | 4      |
| 14                                  | 14             | 4882          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced |                            | E           |           |              |                |                   |                    |             |             |                | +     | -             | U/E         |        |

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

| 133 Line No. | SBR/9 Line No. | USSGL Account                                                                           | USSGL Account Title                                                                    | USSGL Account Attributes/1 |             |           |              |                |                   |                    |             |             |                |       | TAFS Status/3 | Addl. Info. |        |   |     |    |
|--------------|----------------|-----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|---------------|-------------|--------|---|-----|----|
|              |                |                                                                                         |                                                                                        | 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 |   |     |    |
| 14           | 14             | 4902                                                                                    | Delivered Orders - Obligations, Paid                                                   |                            | E           |           |              |                |                   |                    |             |             |                |       |               |             | +      | - | U/E |    |
| 14           | 14             | 4908                                                                                    | Authority Outlayed Not Yet Disbursed                                                   |                            | E           |           |              |                |                   |                    |             |             |                |       |               |             | +      | - | U   | 4  |
| 14           | 14             | 4908                                                                                    | Authority Outlayed Not Yet Disbursed                                                   |                            | B           |           |              |                |                   |                    |             |             |                |       |               |             | -      | + | U   | 4  |
| 14           | 14             | 4982                                                                                    | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                  |                            | E           |           |              |                |                   |                    |             |             |                |       |               |             | +      | - | U/E |    |
| 15           | 15             | <b>Obligated balance transfers, net:</b>                                                |                                                                                        |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |   |     |    |
| 15A          | 15A            | <b>A. Actual transfers, unpaid obligations (+ or -)</b>                                 |                                                                                        |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |   |     |    |
| 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>B. Actual transfers, uncollected customer payments from Federal sources (+ or -)</b> |                                                                                        |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |   |     |    |
| 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                      |                            | E           |           |              |                |                   |                    |             |             |                | F/E   |               |             | -      | + | U/E |    |
| 15B          | 15B            | 4234                                                                                    | Other Federal Receivables - Transferred                                                |                            | E           |           |              |                |                   |                    |             |             |                |       |               |             | -      | + | U/E |    |
| N/A          | 15C            | <b>Total unpaid obligated balance transferred, net (+15A+15B)</b>                       |                                                                                        |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |   |     |    |
|              |                |                                                                                         |                                                                                        |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |   |     | 22 |
| 16           | 16             | <b>Recoveries of prior-year unpaid obligations, actual (-)</b>                          |                                                                                        |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |   |     |    |
| 16           | 16             | 4871                                                                                    | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries |                            | E           |           |              |                |                   |                    |             |             |                |       |               |             | -      | + | U/E |    |
| 16           | 16             | 4971                                                                                    | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries   |                            | E           |           |              |                |                   |                    |             |             |                |       |               |             | -      | + | U/E |    |
| 17           | 17             | <b>Change in uncollected customer payments from Federal sources</b>                     |                                                                                        |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |   |     |    |
| 17           | 17             | 4221                                                                                    | Unfilled Customer Orders Without Advance                                               |                            | E           |           |              |                |                   |                    |             |             |                | F/E   |               |             | -      | + | U/E | 4  |
| 17           | 17             | 4221                                                                                    | Unfilled Customer Orders Without Advance                                               |                            | B           |           |              |                |                   |                    |             |             |                | 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                            |                            | B           |           |              |                |                   |                    |             |             |                |       |               |             | +      | - | U/E | 4  |
| 17           | 17             | 4251                                                                                    | Reimbursements and Other Income Earned - Receivable                                    |                            | E           |           |              |                |                   |                    |             |             |                | F/E   |               |             | -      | + | U/E | 4  |
| 17           | 17             | 4251                                                                                    | Reimbursements and Other Income Earned - Receivable                                    |                            | B           |           |              |                |                   |                    |             |             |                |       |               |             | +      | - | U/E | 4  |
| 17           | 17             | 4281                                                                                    | Actual Program Fund Subsidy Receivable                                                 |                            | E           |           |              |                |                   |                    |             |             |                |       |               |             | -      | + | U/E | 4  |
| 17           | 17             | 4281                                                                                    | Actual Program Fund Subsidy Receivable                                                 |                            | B           |           |              |                |                   |                    |             |             |                |       |               |             | +      | - | U/E | 4  |
| 17           | 17             | 4283                                                                                    | Interest Receivable From Treasury                                                      |                            | E           |           |              |                |                   |                    |             |             |                |       |               |             | -      | + | U/E | 4  |
| 17           | 17             | 4283                                                                                    | Interest Receivable From Treasury                                                      |                            | B           |           |              |                |                   |                    |             |             |                |       |               |             | +      | - | U/E | 4  |
| 17           | 17             | 4285                                                                                    | Receivable From the Liquidating Fund                                                   |                            | E           |           |              |                |                   |                    |             |             |                |       |               |             | -      | + | U/E | 4  |
| 17           | 17             | 4285                                                                                    | Receivable From the Liquidating Fund                                                   |                            | B           |           |              |                |                   |                    |             |             |                |       |               |             | +      | - | U/E | 4  |
| 17           | 17             | 4286                                                                                    | Receivable From the Financing Fund                                                     |                            | E           |           |              |                |                   |                    |             |             |                |       |               |             | -      | + | U/E | 4  |
| 17           | 17             | 4286                                                                                    | Receivable From the Financing Fund                                                     |                            | B           |           |              |                |                   |                    |             |             |                |       |               |             | +      | - | U/E | 4  |

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| 133 Line No.       | SBR/9 Line No. | USSGL Account | USSGL Account Title                                                                                                           | USSGL Account Attributes/1 |             |           |              |                |                   |                    |             |             |                |       | TAFS Status/3 | Addl. Info. |        |     |    |
|--------------------|----------------|---------------|-------------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|---------------|-------------|--------|-----|----|
|                    |                |               |                                                                                                                               | 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 |     |    |
| 17                 | 17             | 4287          | Other Federal Receivables                                                                                                     |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E | 4  |
| 17                 | 17             | 4287          | Other Federal Receivables                                                                                                     |                            | B           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E | 4  |
| <b>18</b>          | <b>18</b>      |               | <b>Obligated balance, net, end of period:</b>                                                                                 |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| <b>18A</b>         | <b>18A</b>     |               | <b>Unpaid obligations (+)</b>                                                                                                 |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| 18A                | 18A            | 4801          | Undelivered Orders - Obligations, Unpaid                                                                                      |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |    |
| 18A                | 18A            | 4831          | Undelivered Orders - Obligations Transferred, Unpaid                                                                          |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |    |
| 18A                | 18A            | 4871          | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries                                        |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |    |
| 18A                | 18A            | 4881          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid                                                     |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |    |
| 18A                | 18A            | 4901          | Delivered Orders - Obligations, Unpaid                                                                                        |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |    |
| 18A                | 18A            | 4931          | Delivered Orders - Obligations Transferred, Unpaid                                                                            |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |    |
| 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 |    |
| <b>18B</b>         | <b>18B</b>     |               | <b>Uncollected customer payments from Federal sources (-)</b>                                                                 |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| 18B                | 18B            | 4199          | Transfer of Expired Expenditure Transfers - Receivable                                                                        |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |    |
| 18B                | 18B            | 4221          | Unfilled Customer Orders Without Advance                                                                                      |                            | E           |           |              |                |                   |                    |             |             | F/E            |       |               | -           | +      | U/E |    |
| 18B                | 18B            | 4225          | Appropriation Trust Fund Expenditure Transfers - Receivable                                                                   |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | 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 |    |
| <b>N/A</b>         | <b>18C</b>     |               | <b>Total, unpaid obligated balance, net, end of period (+18A-18B) Same as sum of amounts reported on lines 12 through 17.</b> |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     | 22 |
| <b>NET OUTLAYS</b> |                |               |                                                                                                                               |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| <b>19</b>          | <b>19</b>      |               | <b>Net Outlays:</b>                                                                                                           |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| <b>19A</b>         | <b>19A</b>     |               | <b>Gross outlays (+)</b>                                                                                                      |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |    |
| 19A                | 19A            | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                                                            |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E | 4  |
| 19A                | 19A            | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                                                            |                            | B           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E | 4  |

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

| 133 Line No. | SBR/9 Line No. | USSGL Account | USSGL Account Title                                                                                     | USSGL Account Attributes/1 |             |           |              |                |                   |                    |             |             |                |       | TAFS Status/3 | Addl. Info. |        |     |     |
|--------------|----------------|---------------|---------------------------------------------------------------------------------------------------------|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|---------------|-------------|--------|-----|-----|
|              |                |               |                                                                                                         | 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 |     |     |
| 19A          | 19A            | 4882          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced                     |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |     |
| 19A          | 19A            | 4902          | Delivered Orders - Obligations, Paid                                                                    |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |     |
| 19A          | 19A            | 4908          | Authority Outlayed Not Yet Disbursed                                                                    |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U   | 4   |
| 19A          | 19A            | 4908          | Authority Outlayed Not Yet Disbursed                                                                    |                            | B           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U   | 4   |
| 19A          | 19A            | 4982          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                                   |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |     |
| <b>19B</b>   | <b>19B</b>     |               | <b>Offsetting collections (-)</b>                                                                       |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     |     |
| 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                                                                   |                            | B           |           |              |                |                   |                    |             |             |                |       |               | +           | -      | U/E | 4   |
| 19B          | 19B            | 4252          | Reimbursements and Other Income Earned - Collected                                                      |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |     |
| 19B          | 19B            | 4255          | Appropriation Trust Fund Expenditure Transfers - Collected                                              |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |     |
| 19B          | 19B            | 4260          | Actual Collections of "governmental-type" Fees                                                          |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |     |
| 19B          | 19B            | 4261          | Actual Collections of Business-Type Fees                                                                |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |     |
| 19B          | 19B            | 4262          | Actual Collections of Loan Principal                                                                    |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |     |
| 19B          | 19B            | 4263          | Actual Collections of Loan Interest                                                                     |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |     |
| 19B          | 19B            | 4264          | Actual Collections of Rent                                                                              |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |     |
| 19B          | 19B            | 4265          | Actual Collections From Sale of Foreclosed Property                                                     |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |     |
| 19B          | 19B            | 4266          | Other Actual Business-Type Collections From Non-Federal Sources                                         |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |     |
| 19B          | 19B            | 4267          | Other Actual "governmental-type" Collections From Non-Federal Sources                                   |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |     |
| 19B          | 19B            | 4271          | Actual Program Fund Subsidy Collected                                                                   |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |     |
| 19B          | 19B            | 4273          | Interest Collected From Treasury                                                                        |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |     |
| 19B          | 19B            | 4275          | Actual Collections From Liquidating Fund                                                                |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |     |
| 19B          | 19B            | 4276          | Actual Collections From Financing Fund                                                                  |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |     |
| 19B          | 19B            | 4277          | Other Actual Collections - Federal                                                                      |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |     |
| 19B          | 19B            | 4872          | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |     |
| 19B          | 19B            | 4972          | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected               |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      | U/E |     |
| <b>N/A</b>   | <b>19C</b>     |               | <b>Less: Distributed offsetting receipts</b>                                                            |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        |     | 22  |
| N/A          | 19C            | 1010          | Fund Balance With Treasury                                                                              |                            | E           |           |              |                |                   |                    |             |             |                |       |               | -           | +      |     | 8,9 |
| N/A          | 19C            | 1010          | Fund Balance With Treasury                                                                              |                            | B           |           |              |                |                   |                    |             |             |                |       |               | +           | -      |     | 8,9 |
| N/A          | 19C            | 5100          | Revenue From Goods Sold                                                                                 |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      |     | 9   |
| N/A          | 19C            | 5109          | Contra Revenue for Goods Sold                                                                           |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      |     | 9   |
| N/A          | 19C            | 5200          | Revenue From Services Provided                                                                          |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      |     | 9   |
| N/A          | 19C            | 5209          | Contra Revenue for Services Provided                                                                    |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      |     | 9   |
| N/A          | 19C            | 5310          | Interest Revenue - Other                                                                                |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      |     | 9   |
| N/A          | 19C            | 5311          | Interest Revenue - Investments                                                                          |                            | E           |           |              |                |                   |                    |             |             |                |       |               | +           | -      |     | 9   |



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SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

| 133 Line No. | SBR/9 Line No. | USSGL Account              | USSGL Account Title                                          | USSGL Account Attributes/1 |             |           |              |                |                   |                    |             |             |                |       | TAFS Status/3 | Addl. Info. |        |    |
|--------------|----------------|----------------------------|--------------------------------------------------------------|----------------------------|-------------|-----------|--------------|----------------|-------------------|--------------------|-------------|-------------|----------------|-------|---------------|-------------|--------|----|
|              |                |                            |                                                              | 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 |    |
| N/A          | 19C            | 5312                       | Interest Revenue - Loans Receivable/Uninvested Funds         |                            | E           |           |              |                |                   |                    |             |             |                |       |               |             |        | 9  |
| N/A          | 19C            | 5317                       | Contra Revenue for Interest Revenue - Loans Receivable       |                            | E           |           |              |                |                   |                    |             |             |                |       |               |             |        | 9  |
| N/A          | 19C            | 5318                       | Contra Revenue for Interest Revenue - Investments            |                            | E           |           |              |                |                   |                    |             |             |                |       |               |             |        | 9  |
| N/A          | 19C            | 5319                       | Contra Revenue for Interest Revenue - Other                  |                            | E           |           |              |                |                   |                    |             |             |                |       |               |             |        | 9  |
| N/A          | 19C            | 5320                       | Penalties, Fines, and Administrative Fees Revenue            |                            | E           |           |              |                |                   |                    |             |             |                |       |               |             |        | 9  |
| N/A          | 19C            | 5329                       | Contra Revenue for Penalties, Fines, and Administrative Fees |                            | E           |           |              |                |                   |                    |             |             |                |       |               |             |        | 9  |
| N/A          | 19C            | 5400                       | Benefit Program Revenue                                      |                            | E           |           |              |                |                   |                    |             |             |                |       |               |             |        | 9  |
| 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 outlays (+19A-19B-19C) |                                                              |                            |             |           |              |                |                   |                    |             |             |                |       |               |             |        | 22 |

**Footnotes and Additional Information**

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2006 Reporting

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, dated June 21, 2005. The crosswalk from the USSGL to the Statement of Budgetary Resources is in compliance with Circular A-136, Financial Reporting Requirements. Information on the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for non-budgetary Credit Program Financing accounts

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

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

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

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

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

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

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.

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

**Footnotes and Additional Information**

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

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## SUPPLEMENT

## SECTION V

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

| FMS 2108                                                                                                                                           |                         | USSGL Account |                                                                                                          | USSGL Account Attributes/1 |            |                |                |             |
|----------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|---------------|----------------------------------------------------------------------------------------------------------|----------------------------|------------|----------------|----------------|-------------|
| Column Number                                                                                                                                      | Auth. Ind./2 (RT7 Ind.) | Number        | Title                                                                                                    | Begin End                  | Auth. Type | Borrow. Source | Trans. Partner | Addl. Info. |
| <b>For All Unexpended Balances:</b>                                                                                                                |                         |               |                                                                                                          |                            |            |                |                |             |
| 1                                                                                                                                                  |                         |               | <b>Treasury Appropriation Fund Symbol</b>                                                                |                            |            |                |                |             |
| 2                                                                                                                                                  |                         |               | <b>Preclosing Unexpended Balance - Treasury Supplied</b>                                                 |                            |            |                |                |             |
| 3                                                                                                                                                  |                         | N/A           |                                                                                                          |                            |            |                |                |             |
| 4                                                                                                                                                  |                         |               | <b>Unobligated and Obligated Balance Withdrawn/Canceled</b>                                              |                            |            |                |                |             |
| 4                                                                                                                                                  |                         | 4350          | Canceled Authority                                                                                       | E                          |            |                |                |             |
| 4                                                                                                                                                  |                         | 4391          | Adjustments to Indefinite No-Year Authority                                                              | E                          |            |                |                |             |
| 5                                                                                                                                                  |                         |               | <b>Postclosing Unexpended Balance</b>                                                                    |                            |            |                |                |             |
| 5                                                                                                                                                  |                         | 1010          | Fund Balance With Treasury                                                                               | E                          |            |                |                |             |
| 6                                                                                                                                                  |                         |               | <b>Other Authorizations</b>                                                                              |                            |            |                |                |             |
| <b>For Treasury Appropriation Fund Symbols With Unrealized Discounts:</b>                                                                          |                         |               |                                                                                                          |                            |            |                |                |             |
| 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         |
| <b>For Treasury Appropriation Fund Symbols With Imprest Funds:</b>                                                                                 |                         |               |                                                                                                          |                            |            |                |                |             |
| 6                                                                                                                                                  | 921                     | 1120          | Imprest Funds                                                                                            | E                          |            |                |                | 2           |
| 6                                                                                                                                                  | 921                     | 1130          | Funds Held by the Public                                                                                 | E                          |            |                |                | 2           |
| <b>For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:</b>                                                             |                         |               |                                                                                                          |                            |            |                |                |             |
| 6                                                                                                                                                  | 931                     | 1340          | Interest Receivable                                                                                      | E                          |            |                |                | 4,5         |
| 6                                                                                                                                                  | 931                     | 1611          | Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt                             | E                          |            |                |                | 2,4         |
| 6                                                                                                                                                  | 931                     | 1612          | Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt                              | E                          |            |                |                | 2,4         |
| 6                                                                                                                                                  | 931                     | 1613          | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt | E                          |            |                |                | 2,4         |
| 6                                                                                                                                                  | 931                     | 1631          | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt                      | E                          |            |                |                | 2,4         |
| 6                                                                                                                                                  | 931                     | 1638          | Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds                                       | E                          |            |                |                | 2           |
| <b>For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:</b>                                                            |                         |               |                                                                                                          |                            |            |                |                |             |
| 6                                                                                                                                                  | 971                     | 1610          | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt                          | E                          |            |                |                | 2           |
| 6                                                                                                                                                  | 971                     | 1630          | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt                   | E                          |            |                |                | 2           |
| <b>For Treasury Appropriation Fund Symbols With Investments in Agency Securities:</b>                                                              |                         |               |                                                                                                          |                            |            |                |                |             |
| 6                                                                                                                                                  | 972                     | 1620          | Investments in Securities Other Than the Bureau of the Public Debt Securities                            | E                          |            |                | F              | 2,3         |
| <b>For Treasury Appropriation Fund Symbols With Investments in Non-Federal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY</b> |                         |               |                                                                                                          |                            |            |                |                |             |
| 6                                                                                                                                                  | 973                     | 1618          | Market Adjustment - Investments                                                                          | E                          |            |                |                | 2,3         |
| 6                                                                                                                                                  | 973                     | 1620          | Investments in Securities Other Than the Bureau of the Public Debt Securities                            | E                          |            |                | X              | 2,3         |

## SUPPLEMENT

## SECTION V

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

| FMS 2108                               |                                                           | USSGL Account |                                             |           | USSGL Account Attributes/1 |                |                |             |  |
|----------------------------------------|-----------------------------------------------------------|---------------|---------------------------------------------|-----------|----------------------------|----------------|----------------|-------------|--|
| Column Number                          | Auth. Ind. (RT7 Ind.)                                     | Number        | Title                                       | Begin End | Auth. Type                 | Borrow. Source | Trans. Partner | Addl. Info. |  |
| <b>1</b>                               | <b>Treasury Appropriation Fund Symbol</b>                 |               |                                             |           |                            |                |                |             |  |
| <b>2</b>                               | <b>Balance of Borrowing Authority - Treasury Supplied</b> |               |                                             |           |                            |                |                |             |  |
| <b>3</b>                               | <b>Increases and Rescissions</b>                          |               |                                             |           |                            |                |                |             |  |
| 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           |  |
| <b>4</b>                               | <b>Borrowings</b>                                         |               |                                             |           |                            |                |                |             |  |
| 4                                      | 951                                                       | 4145          | Borrowing Authority Converted to Cash       | E         |                            |                |                | 2           |  |
| 4                                      | 962                                                       | 4145          | Borrowing Authority Converted to Cash       | E         |                            |                |                | 2           |  |
| <b>5</b>                               | N/A                                                       |               |                                             |           |                            |                |                |             |  |
| <b>CALC (2 +/- 3 - 4) Also Equals:</b> |                                                           |               |                                             |           |                            |                |                |             |  |
| <b>6</b>                               | <b>Balance</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                                                       | 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         | B         |                            |                |                | 2           |  |
| 6                                      | 962                                                       | 4149          | Borrowing Authority Carried Forward         | B         |                            |                |                | 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           |  |

## SUPPLEMENT

## SECTION V

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

| FMS 2108      |                                                           | USSGL Account |                                             |           | USSGL Account Attributes/1 |                |                |             |  |
|---------------|-----------------------------------------------------------|---------------|---------------------------------------------|-----------|----------------------------|----------------|----------------|-------------|--|
| Column Number | Auth. Ind. (RT7 Ind.)                                     | Number        | Title                                       | Begin End | Auth. Type                 | Borrow. Source | Trans. Partner | Addl. Info. |  |
| <b>1</b>      | <b>Treasury Appropriation Fund Symbol</b>                 |               |                                             |           |                            |                |                |             |  |
| <b>2</b>      | <b>Balance of Borrowing Authority - Treasury Supplied</b> |               |                                             |           |                            |                |                |             |  |
| <b>3</b>      | <b>Increases</b>                                          |               |                                             |           |                            |                |                |             |  |
| 3             | 951                                                       | 4141          | Current-Year Borrowing Authority Realized   | E         |                            |                |                | 2           |  |
| 3             | 962                                                       | 4141          | Current-Year Borrowing Authority Realized   | E         |                            |                |                | 2           |  |
| <b>4</b>      | <b>Borrowings</b>                                         |               |                                             |           |                            |                |                |             |  |
| 4             | 951                                                       | 4145          | Borrowing Authority Converted to Cash       | E         |                            |                |                | 2           |  |
| 4             | 962                                                       | 4145          | Borrowing Authority Converted to Cash       | E         |                            |                |                | 2           |  |
| <b>5</b>      | <b>Adjustments</b>                                        |               |                                             |           |                            |                |                |             |  |
| 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           |  |
|               | <b>CALC (2 + 3 - 4 - 5) Also Equals:</b>                  |               |                                             |           |                            |                |                |             |  |
| <b>6</b>      | <b>Balance</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                                                       | 4143          | 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         | B         |                            |                |                | 2           |  |
| 6             | 962                                                       | 4149          | Borrowing Authority Carried Forward         | B         |                            |                |                | 2           |  |

## SUPPLEMENT

## SECTION V

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

| FMS 2108      |                                                          | USSGL Account |                                                    |           | USSGL Account Attributes/1 |                |                |             |  |
|---------------|----------------------------------------------------------|---------------|----------------------------------------------------|-----------|----------------------------|----------------|----------------|-------------|--|
| Column Number | Auth. Ind. (RT7 Ind.)                                    | Number        | Title                                              | Begin End | Auth. Type                 | Borrow. Source | Trans. Partner | Addl. Info. |  |
| <b>1</b>      | <b>Treasury Appropriation Fund Symbol</b>                |               |                                                    |           |                            |                |                |             |  |
| <b>2</b>      | <b>Balance of Contract Authority - Treasury Supplied</b> |               |                                                    |           |                            |                |                |             |  |
| <b>3</b>      | <b>New Contract Authority</b>                            |               |                                                    |           |                            |                |                |             |  |
| 3             | 941                                                      | 4131          | Current-Year Contract Authority Realized           | E         |                            |                |                | 2           |  |
| <b>4</b>      | <b>Appropriations To Liquidate</b>                       |               |                                                    |           |                            |                |                |             |  |
| 4             | 941                                                      | 4135          | 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 | B         |                            |                |                | 2           |  |
| <b>5</b>      | <b>Writeoffs, Restorations, or Adjustments</b>           |               |                                                    |           |                            |                |                |             |  |
| 5             | 941                                                      | 4133          | Decreases to Indefinite Contract Authority         | E         |                            |                |                | 2           |  |
| 5             | 941                                                      | 4134          | Contract Authority Withdrawn                       | E         |                            |                |                | 2           |  |
| 5             | 941                                                      | 4135          | Contract Authority Liquidated                      | E         |                            |                |                | 2           |  |
| 5             | 941                                                      | 4392          | Permanent Reduction - New Budget Authority         | E         |                            |                |                | 2           |  |
| 5             | 941                                                      | 4393          | Permanent Reduction - Prior-Year Balances          | E         |                            |                |                | 2           |  |
|               | <b>CALC (2 + 3 - 4 +/- 5) Also Equals:</b>               |               |                                                    |           |                            |                |                |             |  |
| <b>6</b>      | <b>Balance of Unfunded Contract Authority</b>            |               |                                                    |           |                            |                |                |             |  |
| 6             | 941                                                      | 4131          | Current-Year Contract Authority Realized           | E         |                            |                |                | 2           |  |
| 6             | 941                                                      | 4133          | Decreases to Indefinite Contract Authority         | E         |                            |                |                | 2           |  |
| 6             | 941                                                      | 4134          | Contract Authority Withdrawn                       | E         |                            |                |                | 2           |  |
| 6             | 941                                                      | 4135          | Contract Authority Liquidated                      | E         |                            |                |                | 2           |  |
| 6             | 941                                                      | 4136          | Contract Authority To Be Liquidated by Trust Funds | E         |                            |                |                | 2           |  |
| 6             | 941                                                      | 4139          | Contract Authority Carried Forward                 | B         |                            |                |                | 2           |  |
| 6             | 941                                                      | 4392          | Permanent Reduction - New Budget Authority         | E         |                            |                |                | 2           |  |
| 6             | 941                                                      | 4393          | Permanent Reduction - Prior-Year Balances          | E         |                            |                |                | 2           |  |



## SUPPLEMENT

## SECTION V

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

| FMS 2108                                 |                                                          |        | USSGL Account                                      | USSGL Account Attributes/1 |            |                |                |             |
|------------------------------------------|----------------------------------------------------------|--------|----------------------------------------------------|----------------------------|------------|----------------|----------------|-------------|
| Column Number                            | Auth. Ind. (RT7 Ind.)                                    | Number | Title                                              | Begin End                  | Auth. Type | Borrow. Source | Trans. Partner | Addl. Info. |
| <b>1</b>                                 | <b>Treasury Appropriation Fund Symbol</b>                |        |                                                    |                            |            |                |                |             |
| <b>2</b>                                 | <b>Balance of Contract Authority - Treasury Supplied</b> |        |                                                    |                            |            |                |                |             |
| <b>3</b>                                 | <b>New Contract Authority</b>                            |        |                                                    |                            |            |                |                |             |
| 3                                        | 941                                                      | 4131   | Current-Year Contract Authority Realized           | E                          |            |                |                | 2           |
| <b>4</b>                                 | <b>Appropriations To Liquidate</b>                       |        |                                                    |                            |            |                |                |             |
| 4                                        | 941                                                      | 4135   | 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 | B                          |            |                |                | 2           |
| <b>5</b>                                 | <b>Writeoffs, Restorations, or Adjustments</b>           |        |                                                    |                            |            |                |                |             |
| 5                                        | 941                                                      | 4132   | Substitution of Contract Authority                 | E                          |            |                |                | 2           |
| 5                                        | 941                                                      | 4133   | Decreases to Indefinite Contract Authority         | E                          |            |                |                | 2           |
| 5                                        | 941                                                      | 4134   | Contract Authority Withdrawn                       | E                          |            |                |                | 2           |
| 5                                        | 941                                                      | 4135   | Contract Authority Liquidated                      | E                          |            |                |                | 2           |
| <b>CALC (2 + 3 - 4 - 5) Also Equals:</b> |                                                          |        |                                                    |                            |            |                |                |             |
| <b>6</b>                                 | <b>Balance of Unfunded Contract Authority</b>            |        |                                                    |                            |            |                |                |             |
| 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                 | B                          |            |                |                | 2           |

SUPPLEMENT

SECTION V

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

| FMS 2108                                                                                                                                                                                         |                                               | USSGL Account |                                                                                                                           |           | USSGL Account Attributes/1 |                |                |             |  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|---------------|---------------------------------------------------------------------------------------------------------------------------|-----------|----------------------------|----------------|----------------|-------------|--|
| Column Number                                                                                                                                                                                    | Auth. Ind. (RT7 Ind.)                         | Number        | Title                                                                                                                     | Begin End | Auth. Type                 | Borrow. Source | Trans. Partner | Addl. Info. |  |
| <b>For all Treasury Appropriation Fund Symbols:</b>                                                                                                                                              |                                               |               |                                                                                                                           |           |                            |                |                |             |  |
| <b>7</b>                                                                                                                                                                                         | <b>Reimbursements Earned and Refunds</b>      |               |                                                                                                                           |           |                            |                |                |             |  |
| 7                                                                                                                                                                                                |                                               | 4081          | Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred                          | E         |                            |                |                |             |  |
| 7                                                                                                                                                                                                |                                               | 4082          | Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred                                | E         |                            |                |                |             |  |
| 7                                                                                                                                                                                                |                                               | 4083          | Transfers - Current-Year Authority - Receivable - Transferred                                                             | E         |                            |                |                |             |  |
| 7                                                                                                                                                                                                |                                               | 4123          | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation             | E         |                            |                |                |             |  |
| 7                                                                                                                                                                                                |                                               | 4126          | Amounts Appropriated From Specific Invested TAFS - Receivable                                                             | E         |                            |                |                |             |  |
| 7                                                                                                                                                                                                |                                               | 4137          | Transfers of Contract Authority                                                                                           | E         |                            |                |                |             |  |
| 7                                                                                                                                                                                                |                                               | 4166          | Allocations of Realized Authority - To Be Transferred From Invested Balances                                              | E         |                            |                |                |             |  |
| 7                                                                                                                                                                                                |                                               | 4168          | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | E         |                            |                |                |             |  |
| 7                                                                                                                                                                                                |                                               | 4171          | Non-Allocation Transfers of Invested Balances - Receivable                                                                | E         |                            |                |                |             |  |
| 7                                                                                                                                                                                                |                                               | 4199          | Transfer of Expired Expenditure Transfers - Receivable                                                                    | E         |                            |                |                |             |  |
| 7                                                                                                                                                                                                |                                               | 4225          | Appropriation Trust Fund Expenditure Transfers - Receivable                                                               | E         |                            |                |                |             |  |
| 7                                                                                                                                                                                                |                                               | 4232          | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred                                                 | E         |                            |                |                |             |  |
| 7                                                                                                                                                                                                |                                               | 4233          | Reimbursements and Other Income Earned - Receivable - Transferred                                                         | E         |                            |                |                |             |  |
| 7                                                                                                                                                                                                |                                               | 4234          | Other Federal Receivables - Transferred                                                                                   | E         |                            |                |                |             |  |
| 7                                                                                                                                                                                                |                                               | 4251          | Reimbursements and Other Income Earned - Receivable                                                                       | E         |                            |                | E/F            |             |  |
| 7                                                                                                                                                                                                |                                               | 4281          | Actual Program Fund Subsidy Receivable                                                                                    | E         |                            |                |                |             |  |
| 7                                                                                                                                                                                                |                                               | 4283          | Interest Receivable From Treasury                                                                                         | E         |                            |                |                |             |  |
| 7                                                                                                                                                                                                |                                               | 4285          | Receivable From the Liquidating Fund                                                                                      | E         |                            |                |                |             |  |
| 7                                                                                                                                                                                                |                                               | 4286          | Receivable From the Financing Fund                                                                                        | E         |                            |                |                |             |  |
| 7                                                                                                                                                                                                |                                               | 4287          | Other Federal Receivables                                                                                                 | E         |                            |                |                |             |  |
| <b>8</b>                                                                                                                                                                                         | <b>Unfilled Customer Orders</b>               |               |                                                                                                                           |           |                            |                |                |             |  |
| 8                                                                                                                                                                                                |                                               | 4221          | Unfilled Customer Orders Without Advance                                                                                  | E         |                            |                | E/F            |             |  |
| 8                                                                                                                                                                                                |                                               | 4230          | Unfilled Customer Orders Without Advance - Transferred                                                                    | E         |                            |                | E/F            |             |  |
| <b>9</b>                                                                                                                                                                                         | <b>Undelivered Orders and Contracts</b>       |               |                                                                                                                           |           |                            |                |                |             |  |
| 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         |                            |                |                |             |  |
| <b>10</b>                                                                                                                                                                                        | <b>Accounts Payable and Other Liabilities</b> |               |                                                                                                                           |           |                            |                |                |             |  |
| 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          | Non-Allocation Transfers of Invested Balances - Payable                                                                   | E         |                            |                |                |             |  |
| 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         |                            |                |                |             |  |
| <b>CALC (5 + 6 + 7 + 8 - 9 - 10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite Borrowing and Contract Authority. Also Equals:</b> |                                               |               |                                                                                                                           |           |                            |                |                |             |  |

## SUPPLEMENT

## SECTION V

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

| FMS 2108      |                       | USSGL Account |                                                                                                      |           | USSGL Account Attributes/1 |                |                |             |  |
|---------------|-----------------------|---------------|------------------------------------------------------------------------------------------------------|-----------|----------------------------|----------------|----------------|-------------|--|
| Column Number | Auth. Ind. (RT7 Ind.) | Number        | Title                                                                                                | Begin End | Auth. Type                 | Borrow. Source | Trans. Partner | Addl. Info. |  |
| 11            |                       |               | <b>Unobligated Balance</b>                                                                           |           |                            |                |                |             |  |
| 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            |                       | <b>4357</b>   | <b>Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds</b>          | <b>E</b>  |                            |                |                |             |  |
| 11            |                       | 4382          | Temporary Reduction - New Budget Authority                                                           | E         |                            |                |                |             |  |
| 11            |                       | 4383          | Temporary Reduction - Prior-Year Balances                                                            | E         |                            |                |                |             |  |
| 11            |                       | 4394          | Receipts Unavailable for Obligation Upon Collection                                                  | E         |                            |                |                |             |  |
| 11            |                       | 4397          | Receipts and Appropriations Temporarily Precluded From Obligation                                    | E         |                            |                |                |             |  |
| 11            |                       | 4398          | Offsetting Collections Temporarily Precluded From Obligation                                         | E         |                            |                |                |             |  |
| 11            |                       | 4399          | Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation                  | E         |                            |                |                |             |  |
| 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         |                            |                |                |             |  |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2006 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 National Railroad Retirement Investment Trust Fund ONLY.
- 4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.
- 5/ For use with OMB approval Department of Defense trust funds ONLY. (OMB Circular No. A-11, Section 20.6).
- 6/ For use with OMB approval (SSA and HHS related TAFS ONLY).

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

| P&F                                                 |                                                           | USSGL Account |                                                                                     |              |           | USSGL Account Attributes |            |                    |                 |                   |               |            |                  |                   |               | FACTS II Supplied Attributes/1 |             |                    |                  |           |               |
|-----------------------------------------------------|-----------------------------------------------------------|---------------|-------------------------------------------------------------------------------------|--------------|-----------|--------------------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|--------------------------------|-------------|--------------------|------------------|-----------|---------------|
| Line No.                                            | Line Sign                                                 | No.           | Title                                                                               | Debit/Credit | Begin End | Auth. Type               | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction                      | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| <b>OBLIGATIONS BY PROGRAM ACTIVITY</b>              |                                                           |               |                                                                                     |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 0001 through 0999 Not supported by USSGL.           |                                                           |               |                                                                                     |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| <b>1000</b>                                         | <b>Total new obligations (+)</b>                          |               |                                                                                     |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 1000                                                | +                                                         | 4801          | Undelivered Orders - Obligations, Unpaid                                            |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 1000                                                | -                                                         | 4801          | Undelivered Orders - Obligations, Unpaid                                            |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 1000                                                | +                                                         | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                  |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 1000                                                | -                                                         | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                  |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 1000                                                | +                                                         | 4881          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 1000                                                | +                                                         | 4882          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 1000                                                | +                                                         | 4901          | Delivered Orders - Obligations, Unpaid                                              |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 1000                                                | -                                                         | 4901          | Delivered Orders - Obligations, Unpaid                                              |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 1000                                                | +                                                         | 4902          | Delivered Orders - Obligations, Paid                                                |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 1000                                                | +                                                         | 4908          | Authority Outlayed Not Yet Disbursed                                                |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 1000                                                | -                                                         | 4908          | Authority Outlayed Not Yet Disbursed                                                |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 1000                                                | +                                                         | 4981          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 1000                                                | +                                                         | 4982          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| <b>BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION</b> |                                                           |               |                                                                                     |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| <b>2140</b>                                         | <b>Unobligated balance carried forward, start of year</b> |               |                                                                                     |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 2140                                                | +                                                         | 4122          | Authority Adjusted for Interest on Public Debt Securities                           |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | +                                                         | 4126          | Amounts Appropriated From Specific Invested TAFS-Receiveable                        |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | -                                                         | 4127          | Amounts Appropriated From Specific Invested TAFS-Payable                            |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | -                                                         | 4136          | Contract Authority to be Liquidated by Trust Funds                                  |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | +                                                         | 4137          | Transfers of Contract Authority                                                     |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | +                                                         | 4139          | Contract Authority Carried Forward                                                  |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | +                                                         | 4149          | Borrowing Authority Carried Forward                                                 |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | +                                                         | 4166          | Allocations of Realized Authority - To Be Transferred from Invested Balances        |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | +                                                         | 4171          | Non-Allocation Transfers of Invested Balances - Receivable                          |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | -                                                         | 4172          | Non-Allocation Transfers of Invested Balances - Payable                             |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | +                                                         | 4201          | Total Actual Resources - Collected                                                  |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | +                                                         | 4221          | Unfilled Customer Orders Without Advance                                            |              | B         |                          |            |                    | F/E             |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | +                                                         | 4222          | Unfilled Customer Orders With Advance                                               |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | +                                                         | 4225          | Appropriation Trust Fund Expenditure Transfers - Receivable                         |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | +                                                         | 4251          | Reimbursements and Other Income Earned - Receivable                                 |              | B         |                          |            |                    | F/E             |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | +                                                         | 4281          | Actual Program Fund Subsidy Receivable                                              |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | +                                                         | 4283          | Interest Receivable From Treasury                                                   |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | +                                                         | 4285          | Receivable From the Liquidating Fund                                                |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | +                                                         | 4286          | Receivable From the Financing Fund                                                  |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | +                                                         | 4287          | Other Federal Receivables                                                           |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | -                                                         | 4384          | Temporary Reduction/Cancellation Returned by Appropriation                          |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | -                                                         | 4394          | Receipts Unavailable for Obligation Upon Collection                                 |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | -                                                         | 4397          | Receipts and Appropriations Temporarily Precluded from Obligation                   |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | -                                                         | 4398          | Offsetting Collections Temporarily Precluded from Obligation                        |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | -                                                         | 4801          | Undelivered Orders - Obligations, Unpaid                                            |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | -                                                         | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                  |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | -                                                         | 4901          | Delivered Orders - Obligations, Unpaid                                              |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |
| 2140                                                | -                                                         | 4908          | Authority Outlayed Not Yet Disbursed                                                |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

| P&F         |           | USSGL Account |                                                                                                                                 |              |           | USSGL Account Attributes |            |                    |                |                   |               |            |                  |                   |               |          | FACTS II Supplied Attributes/1 |                    |                  |           |               |   |
|-------------|-----------|---------------|---------------------------------------------------------------------------------------------------------------------------------|--------------|-----------|--------------------------|------------|--------------------|----------------|-------------------|---------------|------------|------------------|-------------------|---------------|----------|--------------------------------|--------------------|------------------|-----------|---------------|---|
| Line No.    | Line Sign | No.           | Title                                                                                                                           | Debit/Credit | Begin End | Auth. Type               | Public Law | Avail-ability Time | Trans. Partner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Function | TAFS Status                    | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |   |
| <b>2200</b> |           |               | <b>New budget authority (gross)</b>                                                                                             |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               |   |
| 2200        |           |               | This line is calculated. Equals sum of P&F lines 4000 through 6962. Also equals line 7000.                                      |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               |   |
| <b>2210</b> |           |               | <b>Resources available from recoveries of prior year obligations</b>                                                            |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               |   |
| 2210        | +         | 4871          | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries                                          |              |           | E                        |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               | U |
| 2210        | +         | 4971          | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries                                            |              |           | E                        |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               | U |
| <b>2221</b> |           |               | <b>Unobligated balance transferred to other accounts (-) [xx-xxxx]</b>                                                          |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               |   |
| 2221        | -         | 4176          | Allocation Transfers of Prior-Year Balances                                                                                     | C            |           | E                        |            |                    |                |                   |               |            |                  | ##                | ####          |          |                                |                    |                  |           |               | U |
| 2221        | -         | 4190          | Transfers - Prior-Year Balances                                                                                                 | C            |           | E                        |            |                    |                |                   |               |            |                  | ##                | ####          |          |                                |                    |                  |           |               | U |
| <b>2222</b> |           |               | <b>Unobligated balance transferred from other accounts (+) [xx-xxxx]</b>                                                        |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               |   |
| 2222        | +         | 4176          | Allocation Transfers of Prior-Year Balances                                                                                     | D            |           | E                        |            |                    |                |                   |               |            |                  | ##                | ####          |          |                                |                    |                  |           |               | U |
| 2222        | +         | 4190          | Transfers - Prior-Year Balances                                                                                                 | D            |           | E                        |            |                    |                |                   |               |            |                  | ##                | ####          |          |                                |                    |                  |           |               | U |
| <b>2230</b> |           |               | <b>Expired unobligated balance transfer to unexpired account (+)</b>                                                            |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               |   |
| 2230        | +         | 4191          | Balance Transfers - Extensions of Availability Other Than Reappropriations                                                      |              |           | E                        |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               | U |
| 2230        | +         | 4199          | Transfer of Expired Expenditure Transfers - Receivable                                                                          |              |           | E                        |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               | U |
| <b>2235</b> |           |               | <b>Unexpired unobligated balance transfer to expired account (-)</b>                                                            |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               |   |
| 2235        | -         | 4192          | Balance Transfers - Unexpired TAFS to Expired TAFS                                                                              |              |           | E                        |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               | U |
| <b>2240</b> |           |               | <b>Capital transfer to general fund (-)</b>                                                                                     |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               |   |
| 2240        | -         | 4152          | Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances                                               |              |           | E                        |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               | U |
| <b>2260</b> |           |               | <b>Portion applied to repay debt (-)</b>                                                                                        |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               |   |
| 2260        | -         | 4147          | Actual Repayments of Debt, Prior-Year Balances                                                                                  |              |           | E                        |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               | U |
| <b>2270</b> |           |               | <b>Balance of authority to borrow withdrawn (-)</b>                                                                             |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               |   |
| 2270        | -         | 4144          | Borrowing Authority Withdrawn                                                                                                   |              |           | E                        |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               | U |
| <b>2275</b> |           |               | <b>Balance of contract authority withdrawn (-)</b>                                                                              |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               |   |
| 2275        | -         | 4134          | Contract Authority Withdrawn                                                                                                    |              |           | E                        |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               | U |
| <b>2333</b> |           |               | <b>Adjustment for change in allocation</b>                                                                                      |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               |   |
| 2333        | +         | 4320          | Adjustment for Change in Prior-Year Allocation of Budgetary Resources                                                           |              |           | E                        |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               | U |
| <b>2380</b> |           |               | <b>Reduction pursuant to P.L. 99-177 in unobligated balances (discretionary) (-)</b>                                            |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               |   |
| 2380        | -         | 4383          | Temporary Reduction - Prior-Year Balances                                                                                       |              |           | E                        |            |                    |                |                   | D             |            |                  |                   |               |          |                                |                    |                  |           |               | U |
| 2380        | -         | 4393          | Permanent Reduction - Prior-Year Balances                                                                                       |              |           | E                        |            |                    |                |                   | D             |            |                  |                   |               |          |                                |                    |                  |           |               | U |
| <b>2385</b> |           |               | <b>Reduction pursuant to P.L. 99-177 in unobligated balances (mandatory) (-)</b>                                                |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               |   |
| 2385        | -         | 4383          | Temporary Reduction - Prior-Year Balances                                                                                       |              |           | E                        |            |                    |                |                   | M             |            |                  |                   |               |          |                                |                    |                  |           |               | U |
| 2385        | -         | 4393          | Permanent Reduction - Prior-Year Balances                                                                                       |              |           | E                        |            |                    |                |                   | M             |            |                  |                   |               |          |                                |                    |                  |           |               | U |
| <b>2390</b> |           |               | <b>Total budgetary resources available for obligation</b>                                                                       |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               |   |
| 2390        |           |               | This line is calculated. Equals sum of P&F lines 2140 through 2385, when there are multiple entries on lines 2140 through 2385. |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               |   |
| <b>2395</b> |           |               | <b>Total new obligations (-)</b>                                                                                                |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               |   |
| 2395        |           |               | This line is calculated. Same as P&F line 1000, with opposite sign.                                                             |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |          |                                |                    |                  |           |               |   |

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

| P&F                                         |           | USSGL Account |                                                                                      | USSGL Account Attributes |           |            |            |                    |                 |                   |               |            |                  |                   |               | FACTS II Supplied Attributes/1 |             |                    |                  |           |               |  |
|---------------------------------------------|-----------|---------------|--------------------------------------------------------------------------------------|--------------------------|-----------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|--------------------------------|-------------|--------------------|------------------|-----------|---------------|--|
| Line No.                                    | Line Sign | No.           | Title                                                                                | Debit/Credit             | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Func-tion                      | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |  |
| 2397                                        |           |               | <b>Deficiency</b>                                                                    |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 2397                                        |           |               | <i>This line is not required to be supported by the USSGL.</i>                       |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 2398                                        |           |               | <b>Unobligated balance expiring or withdrawn (-)</b>                                 |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 2398                                        | -         | 4350          | Canceled Authority                                                                   |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           | X                  | N                |           |               |  |
| 2398                                        | -         | 4355          | Cancellation of Appropriation From Unavailable Receipts                              |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    | N                |           |               |  |
| 2398                                        | -         | 4356          | Cancellation of Appropriation From Invested Balances                                 |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    | N                |           |               |  |
| 2398                                        | -         | 4357          | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    | N                |           |               |  |
| 2398                                        | -         | 4399          | Special and Trust Fund Refunds Temporarily Precluded from Obligation                 |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    | N                |           |               |  |
| 2398                                        | -         | 4420          | Unapportioned Authority - Pending Rescission                                         |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    | Y                |           |               |  |
| 2398                                        | -         | 4450          | Unapportioned Authority                                                              |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    | Y                |           |               |  |
| 2398                                        | -         | 4510          | Apportionments                                                                       |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    | Y                |           |               |  |
| 2398                                        | -         | 4510          | Apportionments                                                                       |                          |           | E          |            | A                  |                 |                   |               |            |                  |                   |               |                                | U           |                    | Y                |           |               |  |
| 2398                                        | -         | 4510          | Apportionments                                                                       |                          |           | E          |            | S                  |                 |                   |               |            |                  |                   |               |                                | U           |                    | Y                |           |               |  |
| 2398                                        | -         | 4610          | Allotments - Realized Resources                                                      |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    | Y                |           |               |  |
| 2398                                        | -         | 4620          | Unobligated Funds Exempt From Apportionment                                          |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    | Y                |           |               |  |
| 2398                                        | -         | 4630          | Funds Not Available for Commitment/Obligation                                        |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    | Y                |           |               |  |
| 2398                                        | -         | 4700          | Commitments - Programs Subject to Apportionment                                      |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    | Y                |           |               |  |
| 2398                                        | -         | 4720          | Commitments - Programs Exempt From Apportionment                                     |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    | Y                |           |               |  |
| 2440                                        |           |               | <b>Unobligated balance carried forward, end of year</b>                              |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 2440                                        | +         | 4420          | Unapportioned Authority - Pending Rescission                                         |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    | N                |           |               |  |
| 2440                                        | +         | 4430          | Unapportioned Authority - OMB Deferral                                               |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    | N                |           |               |  |
| 2440                                        | +         | 4450          | Unapportioned Authority                                                              |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    | N                |           |               |  |
| 2440                                        | +         | 4510          | Apportionments                                                                       |                          |           | E          |            | A                  |                 |                   |               |            |                  |                   |               |                                | U           |                    | N                |           |               |  |
| 2440                                        | +         | 4510          | Apportionments                                                                       |                          |           | E          |            | S                  |                 |                   |               |            |                  |                   |               |                                | U           |                    | N                |           |               |  |
| 2440                                        | +         | 4610          | Allotments - Realized Resources                                                      |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    | N                |           |               |  |
| 2440                                        | +         | 4620          | Unobligated Funds Exempt From Apportionment                                          |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    | N                |           |               |  |
| 2440                                        | +         | 4630          | Funds Not Available for Commitment/Obligation                                        |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    | N                |           |               |  |
| 2440                                        | +         | 4700          | Commitments - Programs Subject to Apportionment                                      |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    | N                |           |               |  |
| 2440                                        | +         | 4720          | Commitments - Programs Exempt From Apportionment                                     |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    | N                |           |               |  |
| <b>MEMORANDUM ENTRY</b>                     |           |               |                                                                                      |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 2441                                        |           |               | <b>Special and trust fund receipts returned to schedule N (+)</b>                    |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 2441                                        | -         | 4350          | Canceled Authority                                                                   |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    | N                | 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         |                    | N                | 2/7       |               |  |
| 2441                                        | -         | 4357          | Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    | N                | 2/7       |               |  |
| 2441                                        | -         | 4399          | Special and Trust Fund Refunds Temporarily Precluded from Obligation                 |                          |           | E          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    | N                |           |               |  |
| <b>NEW BUDGET AUTHORITY (GROSS), DETAIL</b> |           |               |                                                                                      |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 4000                                        |           |               | <b>Appropriation</b>                                                                 |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 4000                                        | +         | 4111          | Debt Liquidation Appropriations                                                      |                          |           | E          | P          |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 1/3/4     |               |  |
| 4000                                        | +         | 4112          | Liquidation of Deficiency - Appropriations                                           |                          |           | E          |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 1/3/4     |               |  |
| 4000                                        | +         | 4115          | Loan Subsidy Appropriation                                                           |                          |           | E          | P          |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 1/3/4     |               |  |
| 4000                                        | +         | 4117          | Loan Administrative Expense Appropriation                                            |                          |           | E          | P          |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 1/3/4     |               |  |
| 4000                                        | +         | 4118          | Reestimated Loan Subsidy Appropriation                                               |                          |           | E          |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 1/3/4     |               |  |
| 4000                                        | +         | 4119          | Other Appropriations Realized                                                        |                          |           | E          | P          |                    |                 |                   | D             |            |                  |                   | X             |                                | U           |                    |                  |           |               |  |
| 4000                                        | +         | 4138          | Appropriation to Liquidate Contract Authority                                        |                          |           | E          |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 1/3/4     |               |  |
| 4000                                        | +         | 4391          | Adjustments To Indefinite No-Year Authority                                          |                          |           | E          |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 1/3/4     |               |  |

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

| P&F                                                      |           | USSGL Account |                                                                                                               | USSGL Account Attributes |           |            |            |                    |                 |                   |               |            |                  |                   |               | FACTS II Supplied Attributes/1 |             |                    |                  |           |               |
|----------------------------------------------------------|-----------|---------------|---------------------------------------------------------------------------------------------------------------|--------------------------|-----------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|--------------------------------|-------------|--------------------|------------------|-----------|---------------|
| Line No.                                                 | Line Sign | No.           | Title                                                                                                         | Debit/Credit             | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Func-tion                      | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| <b>4020 Appropriation (special fund)</b>                 |           |               |                                                                                                               |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 4020                                                     | +         | 4114          | Appropriated Trust or Special Fund Receipts                                                                   |                          | E         | P          |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 2         |               |
| 4020                                                     | +         | 4123          | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation |                          | E         | P          |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 1         |               |
| 4020                                                     | -         | 4124          | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation    |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 2         |               |
| 4020                                                     | +         | 4128          | Amounts Appropriated From Specific Invested TAFS-Transfers In                                                 |                          | E         | P          |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 1         |               |
| 4020                                                     | -         | 4129          | Amounts Appropriated From Specific Invested TAFS-Transfers Out                                                |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 2         |               |
| 4020                                                     | +         | 4138          | Appropriation to Liquidate Contract Authority                                                                 |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 2         |               |
| 4020                                                     | -         | 4384          | Temporary Reduction/Cancellation Returned by Appropriation                                                    |                          | E         | P          |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 2         |               |
| 4020                                                     | +         | 4384          | Temporary Reduction/Cancellation Returned by Appropriation                                                    |                          | B         | P          |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 2         |               |
| 4020                                                     | -         | 4394          | Receipts Unavailable for Obligation Upon Collection                                                           |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 2         |               |
| 4020                                                     | +         | 4394          | Receipts Unavailable for Obligation Upon Collection                                                           |                          | B         |            |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 2         |               |
| <b>4026 Appropriation (trust fund)</b>                   |           |               |                                                                                                               |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 4026                                                     | +         | 4114          | Appropriated Trust or Special Fund Receipts                                                                   |                          | E         | P          |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 7/8       |               |
| 4026                                                     | +         | 4123          | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation |                          | E         | P          |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 7/8       |               |
| 4026                                                     | -         | 4124          | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation    |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 7/8       |               |
| 4026                                                     | +         | 4126          | Amounts Appropriated From Specific Invested TAFS-Receivable                                                   |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 7/8       |               |
| 4026                                                     | -         | 4126          | Amounts Appropriated From Specific Invested TAFS-Receivable                                                   |                          | B         |            |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 7/8       |               |
| 4026                                                     | -         | 4127          | Amounts Appropriated From Specific Invested TAFS-Payable                                                      |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 7/8       |               |
| 4026                                                     | +         | 4127          | Amounts Appropriated From Specific Invested TAFS-Payable                                                      |                          | B         |            |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 7/8       |               |
| 4026                                                     | +         | 4128          | Amounts Appropriated From Specific Invested TAFS-Transfers In                                                 |                          | E         | P          |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 7/8       |               |
| 4026                                                     | -         | 4129          | Amounts Appropriated From Specific Invested TAFS-Transfers Out                                                |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 7/8       |               |
| 4026                                                     | +         | 4138          | Appropriation to Liquidate Contract Authority                                                                 |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 7/8       |               |
| 4026                                                     | -         | 4384          | Temporary Reduction/Cancellation Returned by Appropriation                                                    |                          | E         | P          |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 7/8       |               |
| 4026                                                     | +         | 4384          | Temporary Reduction/Cancellation Returned by Appropriation                                                    |                          | B         | P          |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 7/8       |               |
| 4026                                                     | -         | 4394          | Receipts Unavailable for Obligation Upon Collection                                                           |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 7/8       |               |
| 4026                                                     | +         | 4394          | Receipts Unavailable for Obligation Upon Collection                                                           |                          | B         |            |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  | 7/8       |               |
| <b>4028 Appropriation available from subsequent year</b> |           |               |                                                                                                               |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 4028                                                     | +         | 4119          | Other Appropriations Realized                                                                                 |                          | E         | P          |            |                    |                 |                   | D             |            |                  |                   | F             |                                | U           |                    |                  |           |               |
| <b>4029 Appropriation available in prior year (-)</b>    |           |               |                                                                                                               |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 4029                                                     | -         | 4119          | Other Appropriations Realized                                                                                 |                          | E         | P          |            |                    |                 |                   | D             |            |                  | P                 |               |                                | U           |                    |                  |           |               |
| <b>4035 Appropriation permanently reduced (-)</b>        |           |               |                                                                                                               |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 4035                                                     | -         | 4392          | Permanent Reduction - New Budget Authority                                                                    |                          | E         | P          |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| <b>4036 Unobligated balance permanently reduced (-)</b>  |           |               |                                                                                                               |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 4036                                                     | -         | 4393          | Permanent Reduction - Prior-Year Balances                                                                     |                          | E         | B/D/P/R/S  |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| <b>4037 Appropriation temporarily reduced (-)</b>        |           |               |                                                                                                               |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 4037                                                     | -         | 4382          | Temporary Reduction - New Budget Authority                                                                    |                          | E         | P          |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| 4037                                                     | -         | 4387          | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority                          |                          | E         | P          |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| <b>4038 Unobligated balance temporarily reduced (-)</b>  |           |               |                                                                                                               |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 4038                                                     | -         | 4383          | Temporary Reduction - Prior-Year Balances                                                                     |                          | E         | P          |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| 4038                                                     | -         | 4388          | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances                           |                          | E         | P          |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |



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SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

| P&F         |           | USSGL Account |                                                                                                                           |              |           | USSGL Account Attributes |            |                    |                 |                   |               |            |                  |                   |               | FACTS II Supplied Attributes/1 |             |                    |                  |           |               |  |
|-------------|-----------|---------------|---------------------------------------------------------------------------------------------------------------------------|--------------|-----------|--------------------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|--------------------------------|-------------|--------------------|------------------|-----------|---------------|--|
| Line No.    | Line Sign | No.           | Title                                                                                                                     | Debit/Credit | Begin End | Auth. Type               | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction                      | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |  |
| <b>4045</b> |           |               | <b>Portion precluded from obligation (-)</b>                                                                              |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 4045        | -         | 4397          | Receipts and Appropriations Temporarily Precluded from Obligation                                                         |              | E         | P                        |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 4045        | +         | 4397          | Receipts and Appropriations Temporarily Precluded from Obligation                                                         |              | B         | P                        |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>4047</b> |           |               | <b>Portion applied to repay debt (-)</b>                                                                                  |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 4047        | -         | 4146          | Actual Repayments of Debt, Current-Year Authority                                                                         |              | E         | P                        |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>4048</b> |           |               | <b>Portion applied to liquidate deficiencies (-)</b>                                                                      |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 4048        | -         | 4112          | Liquidation of Deficiency - Appropriations                                                                                |              | E         |                          |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>4049</b> |           |               | <b>Portion applied to liquidate contract authority (-)</b>                                                                |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 4049        | -         | 4135          | Contract Authority Liquidated                                                                                             |              | E         | P                        |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 4049        | -         | 4136          | Contract Authority to be Liquidated by Trust Funds                                                                        |              | E         |                          |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 4049        | +         | 4136          | Contract Authority to be Liquidated by Trust Funds                                                                        |              | B         |                          |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>4050</b> |           |               | <b>Portion of appropriation to liquidate contract authority (-)</b>                                                       |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 4050        | -         | 4130          | Appropriation to Liquidate Contract Authority Withdrawn                                                                   |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>4053</b> |           |               | <b>Portion substituted for borrowing authority (-)</b>                                                                    |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 4053        | -         | 4140          | Substitution of Borrowing Authority                                                                                       |              | E         | P                        |            |                    |                 |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>4100</b> |           |               | <b>Transferred to other accounts (-) [xx-xxxx]</b>                                                                        |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 4100        | -         | 4166          | Allocations of Realized Authority - To Be Transferred from Invested Balances                                              | C            | E         |                          |            |                    |                 |                   | D             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |  |
| 4100        | +         | 4166          | Allocations of Realized Authority - To Be Transferred from Invested Balances                                              | C            | B         |                          |            |                    |                 |                   | D             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |  |
| 4100        | -         | 4167          | Allocations of Realized Authority - Transferred from Invested Balances                                                    | C            | E         |                          |            |                    |                 |                   | D             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |  |
| 4100        | -         | 4168          | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | C            | E         |                          |            |                    |                 |                   | D             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |  |
| 4100        | -         | 4170          | Transfers - Current Year Authority                                                                                        | C            | E         | P                        |            |                    |                 |                   | D             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |  |
| 4100        | -         | 4172          | Non-Allocation Transfers of Invested Balances - Payable                                                                   | C            | E         |                          |            |                    |                 |                   | D             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |  |
| 4100        | +         | 4172          | Non-Allocation Transfers of Invested Balances - Payable                                                                   | C            | B         |                          |            |                    |                 |                   | D             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |  |
| 4100        | -         | 4173          | Non-Allocation Transfers of Invested Balances - Transferred                                                               | C            | E         |                          |            |                    |                 |                   | D             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |  |
| 4100        | -         | 4175          | Allocation Transfers of Current-Year Authority for Non-Invested Accounts                                                  | C            | E         | P                        |            |                    |                 |                   | D             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |  |
| <b>4200</b> |           |               | <b>Transferred from other accounts (+) [xx-xxxx]</b>                                                                      |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 4200        | +         | 4166          | Allocations of Realized Authority - To Be Transferred from Invested Balances                                              | D            | E         |                          |            |                    |                 |                   | D             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |  |
| 4200        | -         | 4166          | Allocations of Realized Authority - To Be Transferred from Invested Balances                                              | D            | B         |                          |            |                    |                 |                   | D             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |  |
| 4200        | +         | 4167          | Allocations of Realized Authority - Transferred from Invested Balances                                                    | D            | E         |                          |            |                    |                 |                   | D             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |  |
| 4200        | +         | 4168          | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | D            | E         |                          |            |                    |                 |                   | D             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |  |
| 4200        | +         | 4170          | Transfers - Current Year Authority                                                                                        | D            | E         | P                        |            |                    |                 |                   | D             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |  |
| 4200        | +         | 4171          | Non-Allocation Transfers of Invested Balances - Receivable                                                                | D            | E         |                          |            |                    |                 |                   | D             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |  |
| 4200        | -         | 4171          | Non-Allocation Transfers of Invested Balances - Receivable                                                                | D            | B         |                          |            |                    |                 |                   | D             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |  |
| 4200        | +         | 4173          | Non-Allocation Transfers of Invested Balances - Transferred                                                               | D            | E         |                          |            |                    |                 |                   | D             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |  |
| 4200        | +         | 4175          | Allocation Transfers of Current-Year Authority for Non-Invested Accounts                                                  | D            | E         | P                        |            |                    |                 |                   | D             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |  |
| <b>4300</b> |           |               | <b>Appropriation (total)</b>                                                                                              |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 4300        |           |               | This line is calculated. Equals sum of P&F lines 4000 through 4200.                                                       |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |

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SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

| P&F         |                                                                          | USSGL Account |                                                                     |              |           | USSGL Account Attributes |            |                    |                |                   |               |            |                  |                   |               | FACTS II Supplied Attributes/1 |             |                    |                  |           |               |  |  |
|-------------|--------------------------------------------------------------------------|---------------|---------------------------------------------------------------------|--------------|-----------|--------------------------|------------|--------------------|----------------|-------------------|---------------|------------|------------------|-------------------|---------------|--------------------------------|-------------|--------------------|------------------|-----------|---------------|--|--|
| Line No.    | Line Sign                                                                | No.           | Title                                                               | Debit/Credit | Begin End | Auth. Type               | Public Law | Avail-ability Time | Trans. Partner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction                      | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |  |  |
| <b>4700</b> | <b>Borrowing authority</b>                                               |               |                                                                     |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |  |
| 4700        | +                                                                        | 4141          | Current-Year Borrowing Authority Realized                           |              | E         |                          |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |  |
| 4700        | -                                                                        | 4143          | Downward Adjustments to Indefinite Borrowing Authority              |              | E         |                          |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |  |
| <b>4735</b> | <b>Borrowing authority permanently reduced (-)</b>                       |               |                                                                     |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |  |
| 4735        | -                                                                        | 4392          | Permanent Reduction - New Budget Authority                          |              | E         | B                        |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |  |
| <b>4790</b> | <b>Borrowing authority (total)</b>                                       |               |                                                                     |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |  |
| 4790        |                                                                          |               | This line is calculated. Equals sum of P&F lines 4700 through 4735. |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |  |
| <b>4900</b> | <b>Contract authority</b>                                                |               |                                                                     |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |  |
| 4900        | +                                                                        | 4131          | Current-Year Contract Authority Realized                            |              | E         |                          |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |  |
| 4900        | -                                                                        | 4133          | Downward Adjustments to Indefinite Contract Authority               |              | E         |                          |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |  |
| <b>4935</b> | <b>Contract authority permanently reduced (-)</b>                        |               |                                                                     |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |  |
| 4935        | -                                                                        | 4392          | Permanent Reduction - New Budget Authority                          |              | E         | C                        |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |  |
| <b>4936</b> | <b>Unobligated balance permanently reduced (-)</b>                       |               |                                                                     |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |  |
| 4936        | -                                                                        | 4393          | Permanent Reduction - Prior-Year Balances                           |              | E         | C                        |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |  |
| <b>4945</b> | <b>Portion precluded from obligation (limitation on obligations) (-)</b> |               |                                                                     |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |  |
| 4945        | -                                                                        | 4397          | Receipts and Appropriations Temporarily Precluded from Obligation   |              | E         | C                        |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |  |
| 4945        | +                                                                        | 4397          | Receipts and Appropriations Temporarily Precluded from Obligation   |              | B         | C                        |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |  |
| <b>4990</b> | <b>Contract authority (total)</b>                                        |               |                                                                     |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |  |
| 4990        |                                                                          |               | This line is calculated. Equals sum of P&F lines 4900 through 4945. |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |  |
| <b>5000</b> | <b>Reappropriation</b>                                                   |               |                                                                     |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |  |
| 5000        | +                                                                        | 4150          | Reappropriations                                                    |              | E         |                          |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |  |
| <b>5035</b> | <b>Reappropriation permanently reduced (-)</b>                           |               |                                                                     |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |  |
| 5035        | -                                                                        | 4392          | Permanent Reduction - New Budget Authority                          |              | E         | R                        |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |  |
| <b>5300</b> | <b>Reappropriation (total)</b>                                           |               |                                                                     |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |  |
| 5300        |                                                                          |               | This line is calculated. Equals sum of P&F lines 5000 through 5035. |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |  |
| <b>5500</b> | <b>Advance appropriation</b>                                             |               |                                                                     |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |  |
| 5500        | +                                                                        | 4111          | Debt Liquidation Appropriations                                     |              | E         | D                        |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           | 1/3/4         |  |  |
| 5500        | +                                                                        | 4115          | Loan Subsidy Appropriation                                          |              | E         | D                        |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           | 1/3/4         |  |  |
| 5500        | +                                                                        | 4117          | Loan Administrative Expense Appropriation                           |              | E         | D                        |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           | 1/3/4         |  |  |
| 5500        | +                                                                        | 4119          | Other Appropriations Realized                                       |              | E         | D                        |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |  |
| 5500        | -                                                                        | 4384          | Temporary Reduction/Cancellation Returned by Appropriation          |              | E         | D                        |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           | 1             |  |  |
| 5500        | +                                                                        | 4384          | Temporary Reduction/Cancellation Returned by Appropriation          |              | B         | D                        |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           | 1             |  |  |
| <b>5520</b> | <b>Advance appropriation (special fund)</b>                              |               |                                                                     |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |  |
| 5520        | +                                                                        | 4114          | Appropriations Trust or Special Fund Receipts                       |              | E         | D                        |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           | 2             |  |  |
| 5520        | -                                                                        | 4384          | Temporary Reduction/Cancellation Returned by Appropriation          |              | E         | D                        |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           | 2             |  |  |
| 5520        | +                                                                        | 4384          | Temporary Reduction/Cancellation Returned by Appropriation          |              | B         | D                        |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           | 2             |  |  |
| <b>5526</b> | <b>Advance appropriation (trust fund)</b>                                |               |                                                                     |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |  |
| 5526        | +                                                                        | 4114          | Appropriations Trust or Special Fund Receipts                       |              | E         | D                        |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           | 7/8           |  |  |
| 5526        | -                                                                        | 4384          | Temporary Reduction/Cancellation Returned by Appropriation          |              | E         | D                        |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           | 7/8           |  |  |
| 5526        | +                                                                        | 4384          | Temporary Reduction/Cancellation Returned by Appropriation          |              | B         | D                        |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           | 7/8           |  |  |
| <b>5535</b> | <b>Advance appropriation permanently reduced (-)</b>                     |               |                                                                     |              |           |                          |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |  |
| 5535        | -                                                                        | 4392          | Permanent Reduction - New Budget Authority                          |              | E         | D                        |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |  |

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USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

| P&F         |           | USSGL Account |                                                                                                               | USSGL Account Attributes |           |            |            |                    |                 |                   |               |            |                  |                   | FACTS II Supplied Attributes/1 |           |             |                    |                  |           |               |  |
|-------------|-----------|---------------|---------------------------------------------------------------------------------------------------------------|--------------------------|-----------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|--------------------------------|-----------|-------------|--------------------|------------------|-----------|---------------|--|
| Line No.    | Line Sign | No.           | Title                                                                                                         | Debit/Credit             | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag                  | Func-tion | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |  |
| <b>5537</b> |           |               | <b>Advance appropriation temporarily reduced (-)</b>                                                          |                          |           |            |            |                    |                 |                   |               |            |                  |                   |                                |           |             |                    |                  |           |               |  |
| 5537        | -         | 4382          | Temporary Reduction - New Budget Authority                                                                    |                          | E         | D          |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5537        | -         | 4387          | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority                          |                          | E         | D          |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| <b>5590</b> |           |               | <b>Advance appropriation (total)</b>                                                                          |                          |           |            |            |                    |                 |                   |               |            |                  |                   |                                |           |             |                    |                  |           |               |  |
| 5590        |           |               | This line is calculated. Equals sum of P&F lines 5500 through 5537.                                           |                          |           |            |            |                    |                 |                   |               |            |                  |                   |                                |           |             |                    |                  |           |               |  |
| <b>5800</b> |           |               | <b>Spending authority from offsetting collections (cash)</b>                                                  |                          |           |            |            |                    |                 |                   |               |            |                  |                   |                                |           |             |                    |                  |           |               |  |
| 5800        | +         | 4212          | Liquidation of Deficiency - Offsetting Collections                                                            |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5800        | +         | 4222          | Unfilled Customer Orders With Advance                                                                         |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5800        | -         | 4222          | Unfilled Customer Orders With Advance                                                                         |                          | B         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5800        | +         | 4252          | Reimbursements and Other Income Earned - Collected                                                            |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5800        | +         | 4255          | Appropriation Trust Fund Expenditure Transfers - Collected                                                    |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5800        | +         | 4260          | Actual Collections of "governmental-type" Fees                                                                |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5800        | +         | 4261          | Actual Collections of Business-Type Fees                                                                      |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5800        | +         | 4262          | 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                                               |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5800        | +         | 4267          | Other Actual "governmental-type" Collections from Non-Federal Sources                                         |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5800        | +         | 4271          | Actual Program Fund Subsidy Collected                                                                         |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5800        | +         | 4273          | Interest Collected From Treasury                                                                              |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5800        | +         | 4275          | Actual Collections From Liquidating Fund                                                                      |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5800        | +         | 4276          | Actual Collections From Financing Fund                                                                        |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5800        | +         | 4277          | Other Actual Collections - Federal                                                                            |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5800        | +         | 4872          | Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected               |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5800        | +         | 4972          | Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected                             |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| <b>5810</b> |           |               | <b>Change in uncollected customer payments from Federal sources (unexpired)</b>                               |                          |           |            |            |                    |                 |                   |               |            |                  |                   |                                |           |             |                    |                  |           |               |  |
| 5810        | +         | 4221          | Unfilled Customer Orders Without Advance                                                                      |                          | E         |            |            |                    | F/E             |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5810        | -         | 4221          | Unfilled Customer Orders Without Advance                                                                      |                          | B         |            |            |                    | F/E             |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5810        | +         | 4225          | Appropriation Trust Fund Expenditure Transfers - Receivable                                                   |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5810        | -         | 4225          | Appropriation Trust Fund Expenditure Transfers - Receivable                                                   |                          | B         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5810        | +         | 4251          | Reimbursements and Other Income Earned - Receivable                                                           |                          | E         |            |            |                    | F/E             |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5810        | -         | 4251          | Reimbursements and Other Income Earned - Receivable                                                           |                          | B         |            |            |                    | F/E             |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5810        | +         | 4281          | Actual Program Fund Subsidy Receivable                                                                        |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5810        | -         | 4281          | Actual Program Fund Subsidy Receivable                                                                        |                          | B         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5810        | +         | 4283          | Interest Receivable From Treasury                                                                             |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5810        | -         | 4283          | Interest Receivable From Treasury                                                                             |                          | B         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5810        | +         | 4285          | Receivable From the Liquidating Fund                                                                          |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5810        | -         | 4285          | Receivable From the Liquidating Fund                                                                          |                          | B         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5810        | +         | 4286          | Receivable From the Financing Fund                                                                            |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5810        | -         | 4286          | Receivable From the Financing Fund                                                                            |                          | B         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5810        | +         | 4287          | Other Federal Receivables                                                                                     |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5810        | -         | 4287          | Other Federal Receivables                                                                                     |                          | B         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| <b>5826</b> |           |               | <b>Offsetting collections (previously unavailable)</b>                                                        |                          |           |            |            |                    |                 |                   |               |            |                  |                   |                                |           |             |                    |                  |           |               |  |
| 5826        | +         | 4123          | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation |                          | E         | S          |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5826        | +         | 4158          | Authority Made Available From Offsetting Collection Balances Previously Precluded from Obligation             |                          | E         |            |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |
| 5826        | -         | 4384          | Temporary Reduction/Cancellation Returned by Appropriation                                                    |                          | E         | S          |            |                    |                 |                   | D             |            |                  |                   |                                |           |             | U                  |                  |           |               |  |

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USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

| P&F         |                                                                          | USSGL Account |                                                                                      | USSGL Account Attributes |           |            |            |                    |                |                   |               |            |                  |                   |               | FACTS II Supplied Attributes/1 |             |                    |                  |           |               |  |
|-------------|--------------------------------------------------------------------------|---------------|--------------------------------------------------------------------------------------|--------------------------|-----------|------------|------------|--------------------|----------------|-------------------|---------------|------------|------------------|-------------------|---------------|--------------------------------|-------------|--------------------|------------------|-----------|---------------|--|
| Line No.    | Line Sign                                                                | No.           | Title                                                                                | Debit/Credit             | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Partner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Func-tion                      | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |  |
| 5826        | +                                                                        | 4384          | Temporary Reduction/Cancellation Returned by Appropriation                           |                          | B         | S          |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>5827</b> | <b>Capital transfer to general fund (-)</b>                              |               |                                                                                      |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 5827        | -                                                                        | 4151          | Actual Capital Transfers to the General Fund of the Treasury, Current Year Authority |                          | E         |            |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>5833</b> | <b>Portion applied to liquidate deficiencies (-)</b>                     |               |                                                                                      |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 5833        | -                                                                        | 4212          | Liquidation of Deficiency - Offsetting Collections                                   |                          | E         |            |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>5835</b> | <b>Offsetting collections permanently reduced (-)</b>                    |               |                                                                                      |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 5835        | -                                                                        | 4392          | Permanent Reduction - New Budget Authority                                           |                          | E         | S          |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>5837</b> | <b>Offsetting collections temporarily reduced (-)</b>                    |               |                                                                                      |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 5837        | -                                                                        | 4382          | Temporary Reduction - New Budget Authority                                           |                          | E         | S          |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>5838</b> | <b>Unobligated balance temporarily reduced (-)</b>                       |               |                                                                                      |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 5838        | -                                                                        | 4383          | Temporary Reduction - Prior-Year Balances                                            |                          | E         | S          |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>5845</b> | <b>Portion precluded from obligation (limitation on obligations) (-)</b> |               |                                                                                      |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 5845        | -                                                                        | 4398          | Offsetting Collections Temporarily Precluded from Obligation                         |                          | E         |            |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 5845        | +                                                                        | 4398          | Offsetting Collections Temporarily Precluded from Obligation                         |                          | B         |            |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>5847</b> | <b>Portion applied to repay debt (-)</b>                                 |               |                                                                                      |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 5847        | -                                                                        | 4146          | Actual Repayments of Debt, Current-Year Authority                                    |                          | E         | S          |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>5849</b> | <b>Portion applied to liquidate contract authority (-)</b>               |               |                                                                                      |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 5849        | -                                                                        | 4135          | Contract Authority Liquidated                                                        |                          | E         | S          |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>5853</b> | <b>Portion substituted for borrowing authority (-)</b>                   |               |                                                                                      |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 5853        | -                                                                        | 4140          | Substitution of Borrowing Authority                                                  |                          | E         | S          |            |                    |                |                   | D             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>5861</b> | <b>Transferred to other accounts (-) [xx-xxxx]</b>                       |               |                                                                                      |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 5861        | -                                                                        | 4170          | Transfers - Current Year Authority                                                   | C                        | E         | S          |            |                    |                |                   | D             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |  |
| 5861        | -                                                                        | 4175          | Allocation Transfers of Current Year Authority                                       | C                        | E         | S          |            |                    |                |                   | D             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |  |
| <b>5862</b> | <b>Transferred from other accounts (+) [xx-xxxx]</b>                     |               |                                                                                      |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 5862        | +                                                                        | 4170          | Transfers - Current Year Authority                                                   | D                        | E         | S          |            |                    |                |                   | D             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |  |
| 5862        | +                                                                        | 4175          | Allocation Transfers of Current-Year Authority for Non-Invested Accounts             | D                        | E         | S          |            |                    |                |                   | D             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |  |
| <b>5890</b> | <b>Spending authority from offsetting collections (total)</b>            |               |                                                                                      |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 5890        |                                                                          |               | This line is calculated. Equals sum of P&F lines 5800 through 5862.                  |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| <b>6000</b> | <b>Appropriation</b>                                                     |               |                                                                                      |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 6000        | +                                                                        | 4111          | Debt Liquidation Appropriations                                                      |                          | E         | P          |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 1/3/4         |  |
| 6000        | +                                                                        | 4112          | Liquidation of Deficiency - Appropriations                                           |                          | E         |            |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 1/3/4         |  |
| 6000        | +                                                                        | 4115          | Loan Subsidy Appropriation                                                           |                          | E         | P          |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 1/3/4         |  |
| 6000        | +                                                                        | 4117          | Loan Administrative Expense Appropriation                                            |                          | E         | P          |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 1/3/4         |  |
| 6000        | +                                                                        | 4118          | Reestimated Loan Subsidy Appropriation                                               |                          | E         |            |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 1/3/4         |  |
| 6000        | +                                                                        | 4119          | Other Appropriations Realized                                                        |                          | E         | P          |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6000        | +                                                                        | 4122          | Authority Adjusted for Interest on Public Debt Securities                            |                          | E         |            |            |                    |                |                   |               |            |                  |                   |               |                                | U           |                    |                  |           | 1             |  |
| 6000        | -                                                                        | 4122          | Authority Adjusted for Interest on Public Debt Securities                            |                          | B         |            |            |                    |                |                   |               |            |                  |                   |               |                                | U           |                    |                  |           | 1             |  |
| 6000        | +                                                                        | 4125          | Loan Modification Adjustment Transfer Appropriation                                  |                          | E         |            |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 1/3/4         |  |
| 6000        | -                                                                        | 4129          | Amounts Appropriated From Specific Invested TAFS-Transfers Out                       |                          | E         |            |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 1             |  |
| 6000        | +                                                                        | 4138          | Appropriation to Liquidate Contract Authority                                        |                          | E         |            |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 1/3/4         |  |
| 6000        | +                                                                        | 4391          | Adjustments To Indefinite No-Year Authority                                          |                          | E         |            |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 1/3/4         |  |

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

| P&F         |           | USSGL Account |                                                                                                               | USSGL Account Attributes |           |            |            |                    |                |                   |               |            |                  |                   |               | FACTS II Supplied Attributes/1 |             |                    |                  |           |               |  |
|-------------|-----------|---------------|---------------------------------------------------------------------------------------------------------------|--------------------------|-----------|------------|------------|--------------------|----------------|-------------------|---------------|------------|------------------|-------------------|---------------|--------------------------------|-------------|--------------------|------------------|-----------|---------------|--|
| Line No.    | Line Sign | No.           | Title                                                                                                         | Debit/Credit             | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Partner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Func-tion                      | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |  |
| <b>6020</b> |           |               | <b>Appropriation (special fund)</b>                                                                           |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 6020        | +         | 4114          | Appropriated Trust or Special Fund Receipts                                                                   |                          | E         | P          |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 2             |  |
| 6020        | +         | 4138          | Appropriation to Liquidate Contract Authority                                                                 |                          | E         |            |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 2             |  |
| 6020        | -         | 4384          | Temporary Reduction/Cancellation Returned by Appropriation                                                    |                          | E         | P          |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 2             |  |
| 6020        | +         | 4384          | Temporary Reduction/Cancellation Returned by Appropriation                                                    |                          | B         | P          |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 2             |  |
| 6020        | -         | 4394          | Receipts Unavailable for Obligation Upon Collection                                                           |                          | E         |            |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 2             |  |
| 6020        | +         | 4394          | Receipts Unavailable for Obligation Upon Collection                                                           |                          | B         |            |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 2             |  |
| <b>6026</b> |           |               | <b>Appropriation (trust fund)</b>                                                                             |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 6026        | +         | 4114          | Appropriated Trust or Special Fund Receipts                                                                   |                          | E         | P          |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 7/8           |  |
| 6026        | +         | 4123          | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation |                          | E         | P          |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 7/8           |  |
| 6026        | -         | 4124          | Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation    |                          | E         |            |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 7/8           |  |
| 6026        | +         | 4126          | Amounts Appropriated From Specific Invested TAFS-Receiveable                                                  |                          | E         |            |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 7/8           |  |
| 6026        | -         | 4126          | Amounts Appropriated From Specific Invested TAFS-Receiveable                                                  |                          | B         |            |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 7/8           |  |
| 6026        | -         | 4127          | Amounts Appropriated From Specific Invested TAFS-Payable                                                      |                          | E         |            |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 7/8           |  |
| 6026        | +         | 4127          | Amounts Appropriated From Specific Invested TAFS-Payable                                                      |                          | B         |            |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 7/8           |  |
| 6026        | +         | 4128          | Amounts Appropriated From Specific Invested TAFS-Transfers In                                                 |                          | E         | P          |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 7/8           |  |
| 6026        | -         | 4129          | Amounts Appropriated From Specific Invested TAFS-Transfers Out                                                |                          | E         |            |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 7/8           |  |
| 6026        | +         | 4138          | Appropriation to Liquidate Contract Authority                                                                 |                          | E         |            |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 7/8           |  |
| 6026        | -         | 4384          | Temporary Reduction/Cancellation Returned by Appropriation                                                    |                          | E         | P          |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 7/8           |  |
| 6026        | +         | 4384          | Temporary Reduction/Cancellation Returned by Appropriation                                                    |                          | B         | P          |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 7/8           |  |
| 6026        | -         | 4394          | Receipts Unavailable for Obligation Upon Collection                                                           |                          | E         |            |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 7/8           |  |
| 6026        | +         | 4394          | Receipts Unavailable for Obligation Upon Collection                                                           |                          | B         |            |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 7/8           |  |
| <b>6028</b> |           |               | <b>Appropriation (unavailable balances)</b>                                                                   |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 6028        | +         | 4157          | Authority Made Available from Receipt or Appropriation Balance Previously Precluded from Obligation           |                          | E         |            |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>6035</b> |           |               | <b>Appropriation permanently reduced (-)</b>                                                                  |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 6035        | -         | 4392          | Permanent Reduction - New Budget Authority                                                                    |                          | E         | P          |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>6036</b> |           |               | <b>Unobligated balance permanently reduced (-)</b>                                                            |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 6036        | -         | 4393          | Permanent Reduction - Prior-Year Balances                                                                     |                          | E         | B/D/P/     |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>6037</b> |           |               | <b>Appropriation temporarily reduced (-)</b>                                                                  |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 6037        | -         | 4382          | Temporary Reduction - New Budget Authority                                                                    |                          | E         | P          |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6037        | -         | 4387          | Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority                          |                          | E         | P          |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>6038</b> |           |               | <b>Unobligated balance temporarily reduced (-)</b>                                                            |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 6038        | -         | 4383          | Temporary Reduction - Prior-Year Balances                                                                     |                          | E         | P          |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6038        | -         | 4388          | Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances                           |                          | E         | P          |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>6045</b> |           |               | <b>Portion precluded from obligation (-)</b>                                                                  |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 6045        | -         | 4397          | Receipts and Appropriations Temporarily Precluded from Obligation                                             |                          | E         | P          |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6045        | +         | 4397          | Receipts and Appropriations Temporarily Precluded from Obligation                                             |                          | B         | P          |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>6047</b> |           |               | <b>Portion applied to repay debt (-)</b>                                                                      |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 6047        | -         | 4146          | Actual Repayments of Debt, Current-Year Authority                                                             |                          | E         | P          |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>6048</b> |           |               | <b>Portion applied to liquidate deficiencies (-)</b>                                                          |                          |           |            |            |                    |                |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 6048        | -         | 4112          | Liquidation of Deficiency - Appropriations                                                                    |                          | E         |            |            |                    |                |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

| P&F                                                             |           | USSGL Account |                                                                                                                           |              |           | USSGL Account Attributes |            |                    |                 |                   |               |            |                  |                   |               | FACTS II Supplied Attributes/1 |             |                    |                  |           |               |
|-----------------------------------------------------------------|-----------|---------------|---------------------------------------------------------------------------------------------------------------------------|--------------|-----------|--------------------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|--------------------------------|-------------|--------------------|------------------|-----------|---------------|
| Line No.                                                        | Line Sign | No.           | Title                                                                                                                     | Debit/Credit | Begin End | Auth. Type               | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Func-tion                      | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| <b>6049 Portion applied to liquidate contract authority (-)</b> |           |               |                                                                                                                           |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6049                                                            | -         | 4135          | Contract Authority Liquidated                                                                                             |              | E         | P                        |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| 6049                                                            | -         | 4136          | Contract Authority to be Liquidated by Trust Funds                                                                        |              | E         |                          |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| 6049                                                            | +         | 4136          | Contract Authority to be Liquidated by Trust Funds                                                                        |              | B         |                          |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| <b>6053 Portion substituted for borrowing authority (-)</b>     |           |               |                                                                                                                           |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6053                                                            | -         | 4140          | Substitution of Borrowing Authority                                                                                       |              | E         | P                        |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| <b>6100 Transferred to other accounts (-) [xx-xxxx]</b>         |           |               |                                                                                                                           |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6100                                                            | -         | 4166          | Allocations of Realized Authority - To Be Transferred from Invested Balances                                              | C            | E         |                          |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| 6100                                                            | +         | 4166          | Allocations of Realized Authority - To Be Transferred from Invested Balances                                              | C            | B         |                          |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| 6100                                                            | -         | 4167          | Allocations of Realized Authority - Transferred from Invested Balances                                                    | C            | E         |                          |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| 6100                                                            | -         | 4168          | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | C            | E         |                          |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| 6100                                                            | -         | 4170          | Transfers - Current-Year Authority                                                                                        | C            | E         | P                        |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| 6100                                                            | -         | 4172          | Non-Allocation Transfers of Invested Balances - Payable                                                                   | C            | E         |                          |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| 6100                                                            | +         | 4172          | Non-Allocation Transfers of Invested Balances - Payable                                                                   | C            | B         |                          |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| 6100                                                            | -         | 4173          | Non-Allocation Transfers of Invested Balances - Transferred                                                               | C            | E         |                          |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| 6100                                                            | -         | 4175          | Allocation Transfers of Current-Year Authority for Non-Invested Accounts                                                  | C            | E         | P                        |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| <b>6200 Transferred from other accounts (+) [xx-xxxx]</b>       |           |               |                                                                                                                           |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6200                                                            | +         | 4166          | Allocations of Realized Authority - To Be Transferred from Invested Balances                                              | D            | E         |                          |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| 6200                                                            | -         | 4166          | Allocations of Realized Authority - To Be Transferred from Invested Balances                                              | D            | B         |                          |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| 6200                                                            | +         | 4167          | Allocations of Realized Authority - Transferred from Invested Balances                                                    | D            | E         |                          |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| 6200                                                            | +         | 4168          | Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction | D            | E         |                          |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| 6200                                                            | +         | 4170          | Transfers - Current-Year Authority                                                                                        | D            | E         | P                        |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| 6200                                                            | +         | 4171          | Non-Allocation Transfers of Invested Balances - Receivable                                                                | D            | E         |                          |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| 6200                                                            | -         | 4171          | Non-Allocation Transfers of Invested Balances - Receivable                                                                | D            | B         |                          |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| 6200                                                            | +         | 4173          | Non-Allocation Transfers of Invested Balances - Transferred                                                               | D            | E         |                          |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| 6200                                                            | +         | 4175          | Allocation Transfers of Current-Year Authority for Non-Invested Accounts                                                  | D            | E         | P                        |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| <b>6250 Appropriation (total)</b>                               |           |               |                                                                                                                           |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6250                                                            |           |               | This line is calculated. Equals sum of P&F lines 6000 through 6200.                                                       |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| <b>6300 Reappropriation</b>                                     |           |               |                                                                                                                           |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6300                                                            | +         | 4150          | Reappropriations                                                                                                          |              | E         |                          |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| <b>6335 Reappropriation permanently reduced (-)</b>             |           |               |                                                                                                                           |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6335                                                            | -         | 4392          | Permanent Reduction - New Budget Authority                                                                                |              | E         | R                        |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| <b>6390 Reappropriation (total)</b>                             |           |               |                                                                                                                           |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6390                                                            |           |               | This line is calculated. Equals sum of P&F lines 6300 through 6335.                                                       |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| <b>6500 Advance appropriation</b>                               |           |               |                                                                                                                           |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6500                                                            | +         | 4111          | Debt Liquidation Appropriations                                                                                           |              | E         | D                        |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 1/3/4         |
| 6500                                                            | +         | 4115          | Loan Subsidy Appropriation                                                                                                |              | E         | D                        |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 1/3/4         |
| 6500                                                            | +         | 4117          | Loan Administrative Expense Appropriation                                                                                 |              | E         | D                        |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           | 1/3/4         |
| 6500                                                            | +         | 4119          | Other Appropriations Realized                                                                                             |              | E         | D                        |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

| P&F                                                               |           | USSGL Account |                                                                     |              |           | USSGL Account Attributes |            |                    |                 |                   |               |            |                  |                   |               | FACTS II Supplied Attributes/1 |             |                    |                  |           |               |
|-------------------------------------------------------------------|-----------|---------------|---------------------------------------------------------------------|--------------|-----------|--------------------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|--------------------------------|-------------|--------------------|------------------|-----------|---------------|
| Line No.                                                          | Line Sign | No.           | Title                                                               | Debit/Credit | Begin End | Auth. Type               | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Fun-ction                      | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| <b>6526 Advance appropriation (trust fund)</b>                    |           |               |                                                                     |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6526                                                              | +         | 4114          | Appropriations Trust or Special Fund Receipts                       |              | E         | D                        |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  | 7/8       |               |
| 6526                                                              | -         | 4384          | Temporary Reduction/Cancellation Returned by Appropriation          |              | E         | D                        |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  | 7/8       |               |
| 6526                                                              | +         | 4384          | Temporary Reduction/Cancellation Returned by Appropriation          |              | B         | D                        |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  | 7/8       |               |
| <b>6535 Advance appropriation permanently reduced (-)</b>         |           |               |                                                                     |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6535                                                              | -         | 4392          | Permanent Reduction - New Budget Authority                          |              | E         | D                        |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| <b>6537 Advance appropriation temporarily reduced (-)</b>         |           |               |                                                                     |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6537                                                              | -         | 4382          | Temporary Reduction - New Budget Authority                          |              | E         | D                        |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| <b>6590 Advance appropriation (total)</b>                         |           |               |                                                                     |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6590                                                              |           |               | This line is calculated. Equals sum of P&F lines 6500 through 6537. |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| <b>6610 Contract authority</b>                                    |           |               |                                                                     |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6610                                                              | +         | 4131          | Current-Year Contract Authority Realized                            |              | E         |                          |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| 6610                                                              | -         | 4133          | Downward Adjustments to Indefinite Contract Authority               |              | E         |                          |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| <b>6635 Contract authority permanently reduced (-)</b>            |           |               |                                                                     |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6635                                                              | -         | 4392          | Permanent Reduction - New Budget Authority                          |              | E         | C                        |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| <b>6636 Unobligated balance permanently reduced (-)</b>           |           |               |                                                                     |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6636                                                              | -         | 4393          | Permanent Reduction - Prior-Year Balances                           |              | E         | C                        |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| <b>6661 Transferred to other accounts (-) [xx-xxxx]</b>           |           |               |                                                                     |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6661                                                              | -         | 4137          | Transfers of Contract Authority                                     | C            | E         |                          |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| 6661                                                              | +         | 4137          | Transfers of Contract Authority                                     | C            | B         |                          |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| <b>6662 Transferred from other accounts (+) [xx-xxxx]</b>         |           |               |                                                                     |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6662                                                              | +         | 4137          | Transfers of Contract Authority                                     | D            | E         |                          |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| 6662                                                              | -         | 4137          | Transfers of Contract Authority                                     | D            | B         |                          |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| <b>6690 Contract authority (total mandatory) (+)</b>              |           |               |                                                                     |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6690                                                              |           |               | This line is calculated. Equals sum of P&F lines 6610 through 6662. |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| <b>6710 Borrowing authority</b>                                   |           |               |                                                                     |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6710                                                              | +         | 4128          | Amounts Appropriated From Specific Invested TAFS-Transfers In       |              | E         | B                        |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  | 7         |               |
| 6710                                                              | +         | 4141          | Current-Year Borrowing Authority Realized                           |              | E         |                          |            |                    |                 | P/T               | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| 6710                                                              | -         | 4143          | Downward Adjustments to Indefinite Borrowing Authority              |              | E         |                          |            |                    |                 | P/T               | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| <b>6716 Borrowing authority (12 U.S.C. 2281-96)</b>               |           |               |                                                                     |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6716                                                              | +         | 4141          | Current-Year Borrowing Authority Realized                           |              | E         |                          |            |                    |                 | F                 | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| 6716                                                              | -         | 4143          | Downward Adjustments to Indefinite Borrowing Authority              |              | E         |                          |            |                    |                 | F                 | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| <b>6735 Borrowing authority permanently reduced (-)</b>           |           |               |                                                                     |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6735                                                              | -         | 4392          | Permanent Reduction - New Budget Authority                          |              | E         | B                        |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| <b>6790 Authority to borrow (total)</b>                           |           |               |                                                                     |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6790                                                              |           |               | This line is calculated. Equals sum of P&F lines 6710 through 6735. |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| <b>6900 Spending authority from offsetting collections (cash)</b> |           |               |                                                                     |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6900                                                              | +         | 4212          | Liquidation of Deficiency - Offsetting Collections                  |              | E         |                          |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| 6900                                                              | +         | 4222          | Unfilled Customer Orders With Advance                               |              | E         |                          |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| 6900                                                              | -         | 4222          | Unfilled Customer Orders With Advance                               |              | B         |                          |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| 6900                                                              | +         | 4252          | Reimbursements and Other Income Earned - Collected                  |              | E         |                          |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| 6900                                                              | +         | 4255          | Appropriation Trust Fund Expenditure Transfers - Collected          |              | E         |                          |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| 6900                                                              | +         | 4260          | Actual Collections of "governmental-type" Fees                      |              | E         |                          |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

| P&F         |           | USSGL Account |                                                                                                               | USSGL Account Attributes |           |            |            |                    |                 |                   |               |            |                  |                   |               | FACTS II Supplied Attributes/1 |             |                    |                  |           |               |  |
|-------------|-----------|---------------|---------------------------------------------------------------------------------------------------------------|--------------------------|-----------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|--------------------------------|-------------|--------------------|------------------|-----------|---------------|--|
| Line No.    | Line Sign | No.           | Title                                                                                                         | Debit/Credit             | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Func-tion                      | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |  |
| 6900        | +         | 4261          | Actual Collections of Business-Type Fees                                                                      |                          | E         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6900        | +         | 4262          | Actual Collections of Loan Principal                                                                          |                          | E         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6900        | +         | 4263          | Actual Collections of Loan Interest                                                                           |                          | E         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6900        | +         | 4264          | Actual Collections of Rent                                                                                    |                          | E         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6900        | +         | 4265          | Actual Collections From Sale of Foreclosed Property                                                           |                          | E         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6900        | +         | 4266          | Other Actual Business-Type Collections from Non-Federal Sources                                               |                          | E         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6900        | +         | 4267          | Other Actual "governmental-type" Collections from Non-Federal Sources                                         |                          | E         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6900        | +         | 4271          | Actual Program Fund Subsidy Collected                                                                         |                          | E         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6900        | +         | 4273          | Interest Collected From Treasury                                                                              |                          | E         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6900        | +         | 4275          | Actual Collections From Liquidating Fund                                                                      |                          | E         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6900        | +         | 4276          | Actual Collections From Financing Fund                                                                        |                          | E         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6900        | +         | 4277          | Other Actual Collections - Federal                                                                            |                          | E         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6900        | +         | 4872          | Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected               |                          | E         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6900        | +         | 4972          | Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected                             |                          | E         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>6910</b> |           |               | <b>Change in uncollected customer payments from Federal sources (unexpired)</b>                               |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 6910        | +         | 4221          | Unfilled Customer Orders Without Advance                                                                      |                          | E         |            |            |                    | F/E             |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6910        | -         | 4221          | Unfilled Customer Orders Without Advance                                                                      |                          | B         |            |            |                    | F/E             |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6910        | +         | 4225          | Appropriation Trust Fund Expenditure Transfers - Receivable                                                   |                          | E         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6910        | -         | 4225          | Appropriation Trust Fund Expenditure Transfers - Receivable                                                   |                          | B         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6910        | +         | 4251          | Reimbursements and Other Income Earned - Receivable                                                           |                          | E         |            |            |                    | F/E             |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6910        | -         | 4251          | Reimbursements and Other Income Earned - Receivable                                                           |                          | B         |            |            |                    | F/E             |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6910        | +         | 4281          | Actual Program Fund Subsidy Receivable                                                                        |                          | E         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6910        | -         | 4281          | Actual Program Fund Subsidy Receivable                                                                        |                          | B         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6910        | +         | 4283          | Interest Receivable From Treasury                                                                             |                          | E         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6910        | -         | 4283          | Interest Receivable From Treasury                                                                             |                          | B         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6910        | +         | 4285          | Receivable From the Liquidating Fund                                                                          |                          | E         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6910        | -         | 4285          | Receivable From the Liquidating Fund                                                                          |                          | B         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6910        | +         | 4286          | Receivable From the Financing Fund                                                                            |                          | E         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6910        | -         | 4286          | Receivable From the Financing Fund                                                                            |                          | B         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6910        | +         | 4287          | Other Federal Receivables                                                                                     |                          | E         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6910        | -         | 4287          | Other Federal Receivables                                                                                     |                          | B         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>6926</b> |           |               | <b>Offsetting collections (previously unavailable)</b>                                                        |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 6926        | +         | 4123          | Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation |                          | E         | S          |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6926        | +         | 4158          | Authority Made Available From Offsetting Collection Balances Previously Precluded from Obligation             |                          | E         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6926        | -         | 4384          | Temporary Reduction/Cancellation Returned by Appropriation                                                    |                          | E         | S          |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| 6926        | +         | 4384          | Temporary Reduction/Cancellation Returned by Appropriation                                                    |                          | B         | S          |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>6927</b> |           |               | <b>Capital transfer to general fund (-)</b>                                                                   |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 6927        | -         | 4151          | Actual Capital Transfers to the General Fund of the Treasury, Current Year Authority                          |                          | E         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>6933</b> |           |               | <b>Portion applied to liquidate deficiencies (-)</b>                                                          |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 6933        | -         | 4212          | Liquidation of Deficiency - Offsetting Collections                                                            |                          | E         |            |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>6937</b> |           |               | <b>Offsetting collections temporarily reduced</b>                                                             |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 6937        | -         | 4382          | Temporary Reduction - New Budget Authority                                                                    |                          | E         | S          |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |
| <b>6938</b> |           |               | <b>Unobligated balance temporarily reduced (-)</b>                                                            |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 6938        | -         | 4383          | Temporary Reduction - Prior-Year Balances                                                                     |                          | E         | S          |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |  |



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SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

| P&F                                                                           |           | USSGL Account |                                                                                                                 |              |           | USSGL Account Attributes |            |                    |                 |                   |               |            |                  |                   |               | FACTS II Supplied Attributes/1 |             |                    |                  |           |               |
|-------------------------------------------------------------------------------|-----------|---------------|-----------------------------------------------------------------------------------------------------------------|--------------|-----------|--------------------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|--------------------------------|-------------|--------------------|------------------|-----------|---------------|
| Line No.                                                                      | Line Sign | No.           | Title                                                                                                           | Debit/Credit | Begin End | Auth. Type               | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Func-tion                      | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| <b>6945 Portion precluded from obligation (limitation on obligations) (-)</b> |           |               |                                                                                                                 |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6945                                                                          | -         | 4398          | Offsetting Collections Temporarily Precluded from Obligation                                                    |              | E         |                          |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| 6945                                                                          | +         | 4398          | Offsetting Collections Temporarily Precluded from Obligation                                                    |              | B         |                          |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| <b>6947 Portion applied to repay debt (-)</b>                                 |           |               |                                                                                                                 |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6947                                                                          | -         | 4146          | Actual Repayments of Debt, Current-Year Authority                                                               |              | E         | S                        |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| <b>6949 Portion applied to liquidate contract authority (-)</b>               |           |               |                                                                                                                 |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6949                                                                          | -         | 4132          | Substitution of Contract Authority                                                                              |              | E         | S                        |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| 6949                                                                          | -         | 4135          | Contract Authority Liquidated                                                                                   |              | E         | S                        |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| <b>6953 Portion substituted for borrowing authority (-)</b>                   |           |               |                                                                                                                 |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6953                                                                          | -         | 4140          | Substitution of Borrowing Authority                                                                             |              | E         | S                        |            |                    |                 |                   | M             |            |                  |                   |               |                                | U           |                    |                  |           |               |
| <b>6961 Transferred to other accounts (-) [xx-xxxx]</b>                       |           |               |                                                                                                                 |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6961                                                                          | -         | 4170          | Transfers - Current Year Authority                                                                              | C            | E         | S                        |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| 6961                                                                          | -         | 4175          | Allocation Transfers of Current-Year Authority for Non-Invested Accounts                                        | C            | E         | S                        |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| <b>6962 Transferred from other accounts (+) [xx-xxxx]</b>                     |           |               |                                                                                                                 |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6962                                                                          | +         | 4170          | Transfers - Current Year Authority                                                                              | D            | E         | S                        |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| 6962                                                                          | +         | 4175          | Allocation Transfers of Current Year Authority                                                                  | D            | E         | S                        |            |                    |                 |                   | M             |            | ##               | ####              |               |                                | U           |                    |                  |           |               |
| <b>6990 Spending authority from offsetting collections (total)</b>            |           |               |                                                                                                                 |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 6990                                                                          |           |               | This line is calculated. Equals sum of P&F lines 6900 through 6962.                                             |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| <b>7000 Total new budget authority (gross)</b>                                |           |               |                                                                                                                 |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 7000                                                                          |           |               | This line is calculated. Equals sum of P&F lines 4000 through 6990, excluding subtotals. Also equals line 2200. |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| <b>CHANGE IN OBLIGATED BALANCES</b>                                           |           |               |                                                                                                                 |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| <b>7240 Obligated balance, start of year</b>                                  |           |               |                                                                                                                 |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 7240                                                                          | -         | 4221          | Unfilled Customer Orders Without Advance                                                                        |              | B         |                          |            |                    |                 | F/E               |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7240                                                                          | -         | 4225          | Appropriation Trust Fund Expenditure Transfers - Receivable                                                     |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7240                                                                          | -         | 4251          | Reimbursements and Other Income Earned - Receivable                                                             |              | B         |                          |            |                    |                 | F/E               |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7240                                                                          | -         | 4281          | Actual Program Fund Subsidy Receivable                                                                          |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7240                                                                          | -         | 4283          | Interest Receivable From Treasury                                                                               |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7240                                                                          | -         | 4285          | Receivable From the Liquidating Fund                                                                            |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7240                                                                          | -         | 4286          | Receivable From the Financing Fund                                                                              |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7240                                                                          | -         | 4287          | Other Federal Receivables                                                                                       |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7240                                                                          | +         | 4801          | Undelivered Orders - Obligations, Unpaid                                                                        |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7240                                                                          | +         | 4901          | Delivered Orders - Obligations, Unpaid                                                                          |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| <b>7310 Total new obligations</b>                                             |           |               |                                                                                                                 |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 7310                                                                          |           |               | This line is calculated. Same as P&F line 1000.                                                                 |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| <b>7320 Total outlays (gross) (-)</b>                                         |           |               |                                                                                                                 |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 7320                                                                          | -         | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                                              |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7320                                                                          | +         | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                                              |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7320                                                                          | -         | 4882          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced                             |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7320                                                                          | -         | 4902          | Delivered Orders - Obligations, Paid                                                                            |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7320                                                                          | -         | 4908          | Authority Outlayed Not Yet Disbursed                                                                            |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    |                  |           |               |
| 7320                                                                          | +         | 4908          | Authority Outlayed Not Yet Disbursed                                                                            |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                | U           |                    |                  |           |               |
| 7320                                                                          | -         | 4982          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                                           |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |

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USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

| P&F         |           | USSGL Account |                                                                                        | USSGL Account Attributes |           |            |            |                    |                 |                   |               |            |                  |                   |               | FACTS II Supplied Attributes/1 |             |                    |                  |           |               |  |
|-------------|-----------|---------------|----------------------------------------------------------------------------------------|--------------------------|-----------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|--------------------------------|-------------|--------------------|------------------|-----------|---------------|--|
| Line No.    | Line Sign | No.           | Title                                                                                  | Debit/Credit             | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Func-tion                      | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |  |
| <b>7331</b> |           |               | <b>Obligated balance transferred to other accounts (-) [xx-xxxx]</b>                   |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 7331        | +         | 4199          | Transfer of Expired Expenditure Transfers - Receivable                                 | C                        | E         |            |            |                    |                 |                   |               |            | ##               | ####              |               |                                |             | E                  |                  |           |               |  |
| 7331        | +         | 4230          | Unfilled Customer Orders Without Advance - Transferred                                 | C                        | E         |            |            |                    | F/E             |                   |               |            | ##               | ####              |               |                                |             | U/E                |                  |           |               |  |
| 7331        | +         | 4232          | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred              | C                        | E         |            |            |                    |                 |                   |               |            | ##               | ####              |               |                                |             | U/E                |                  |           |               |  |
| 7331        | +         | 4233          | Reimbursements and Other Income Earned - Receivable -                                  | C                        | E         |            |            |                    | F/E             |                   |               |            | ##               | ####              |               |                                |             | U/E                |                  |           |               |  |
| 7331        | +         | 4234          | Other Federal Receivables - Transferred                                                | C                        | E         |            |            |                    |                 |                   |               |            | ##               | ####              |               |                                |             | U/E                |                  |           |               |  |
| 7331        | -         | 4831          | Undelivered Orders - Obligations Transferred, Unpaid                                   | D                        | E         |            |            |                    |                 |                   |               |            | ##               | ####              |               |                                |             | U/E                |                  |           |               |  |
| 7331        | -         | 4931          | Delivered Orders - Obligations Transferred, Unpaid                                     | D                        | E         |            |            |                    |                 |                   |               |            | ##               | ####              |               |                                |             | U/E                |                  |           |               |  |
| <b>7332</b> |           |               | <b>Obligated balance transferred from other accounts (+) [xx-xxxx]</b>                 |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 7332        | -         | 4199          | Transfer of Expired Expenditure Transfers - Receivable                                 | D                        | E         |            |            |                    |                 |                   |               |            | ##               | ####              |               |                                |             | U                  |                  |           |               |  |
| 7332        | -         | 4230          | Unfilled Customer Orders Without Advance - Transferred                                 | D                        | E         |            |            |                    | F/E             |                   |               |            | ##               | ####              |               |                                |             | U/E                |                  |           |               |  |
| 7332        | -         | 4232          | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred              | D                        | E         |            |            |                    |                 |                   |               |            | ##               | ####              |               |                                |             | U/E                |                  |           |               |  |
| 7332        | -         | 4233          | Reimbursements and Other Income Earned - Receivable -                                  | D                        | E         |            |            |                    | F/E             |                   |               |            | ##               | ####              |               |                                |             | U/E                |                  |           |               |  |
| 7332        | -         | 4234          | Other Federal Receivables - Transferred                                                | D                        | E         |            |            |                    |                 |                   |               |            | ##               | ####              |               |                                |             | U/E                |                  |           |               |  |
| 7332        | +         | 4831          | Undelivered Orders - Obligations Transferred, Unpaid                                   | C                        | E         |            |            |                    |                 |                   |               |            | ##               | ####              |               |                                |             | U/E                |                  |           |               |  |
| 7332        | +         | 4931          | Delivered Orders - Obligations Transferred, Unpaid                                     | C                        | E         |            |            |                    |                 |                   |               |            | ##               | ####              |               |                                |             | U/E                |                  |           |               |  |
| <b>7340</b> |           |               | <b>Adjustments in expired accounts (net)</b>                                           |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 7340        | +         | 4801          | Undelivered Orders - Obligations, Unpaid                                               |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             | E                  |                  |           |               |  |
| 7340        | -         | 4801          | Undelivered Orders - Obligations, Unpaid                                               |                          | B         |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             | E                  |                  |           |               |  |
| 7340        | +         | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                     |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             | E                  |                  |           |               |  |
| 7340        | -         | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                     |                          | B         |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             | E                  |                  |           |               |  |
| 7340        | -         | 4871          | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             | E                  |                  |           |               |  |
| 7340        | +         | 4881          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid              |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             | E                  |                  |           |               |  |
| 7340        | +         | 4882          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced    |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             | E                  |                  |           |               |  |
| 7340        | +         | 4901          | Delivered Orders - Obligations, Unpaid                                                 |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             | 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                |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             | E                  |                  |           |               |  |
| 7340        | +         | 4982          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                  |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             | E                  |                  |           |               |  |
| <b>7345</b> |           |               | <b>Recoveries of prior year obligations (-)</b>                                        |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 7345        |           |               | This line is calculated. Same as P&F line 2210, with opposite sign.                    |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| <b>7400</b> |           |               | <b>Change in uncollected customer payments for Federal sources (unexpired)</b>         |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 7400        |           |               | This line is calculated. Equals sum of P&F lines 5810 and 6910, with opposite sign.    |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| <b>7410</b> |           |               | <b>Change in uncollected customer payments for Federal sources (expired)</b>           |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 7410        | -         | 4221          | Unfilled Customer Orders Without Advance                                               |                          | E         |            |            |                    | F/E             |                   |               |            |                  |                   |               |                                |             | E                  |                  |           |               |  |
| 7410        | +         | 4221          | Unfilled Customer Orders Without Advance                                               |                          | B         |            |            |                    | F/E             |                   |               |            |                  |                   |               |                                |             | E                  |                  |           |               |  |
| 7410        | -         | 4225          | Appropriation Trust Fund Expenditure Transfers - Receivable                            |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             | E                  |                  |           |               |  |
| 7410        | +         | 4225          | Appropriation Trust Fund Expenditure Transfers - Receivable                            |                          | B         |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             | E                  |                  |           |               |  |
| 7410        | -         | 4251          | Reimbursements and Other Income Earned - Receivable                                    |                          | E         |            |            |                    | F/E             |                   |               |            |                  |                   |               |                                |             | E                  |                  |           |               |  |
| 7410        | +         | 4251          | Reimbursements and Other Income Earned - Receivable                                    |                          | B         |            |            |                    | F/E             |                   |               |            |                  |                   |               |                                |             | E                  |                  |           |               |  |
| 7410        | -         | 4281          | Actual Program Fund Subsidy Receivable                                                 |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             | E                  |                  |           |               |  |
| 7410        | +         | 4281          | Actual Program Fund Subsidy Receivable                                                 |                          | B         |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             | E                  |                  |           |               |  |
| 7410        | -         | 4283          | Interest Receivable From Treasury                                                      |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             | E                  |                  |           |               |  |

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| P&F                            |           | USSGL Account |                                                                                        | USSGL Account Attributes |           |            |            |                    |                 |                   |               |            |                  |                   |               | FACTS II Supplied Attributes/1 |             |                    |                  |           |               |
|--------------------------------|-----------|---------------|----------------------------------------------------------------------------------------|--------------------------|-----------|------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|--------------------------------|-------------|--------------------|------------------|-----------|---------------|
| Line No.                       | Line Sign | No.           | Title                                                                                  | Debit/Credit             | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Func-tion                      | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |
| 7410                           | +         | 4283          | Interest Receivable From Treasury                                                      |                          | B         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | E           |                    |                  |           |               |
| 7410                           | -         | 4285          | Receivable From the Liquidating Fund                                                   |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | E           |                    |                  |           |               |
| 7410                           | +         | 4285          | Receivable From the Liquidating Fund                                                   |                          | B         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | E           |                    |                  |           |               |
| 7410                           | -         | 4286          | Receivable From the Financing Fund                                                     |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | E           |                    |                  |           |               |
| 7410                           | +         | 4286          | Receivable From the Financing Fund                                                     |                          | B         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | E           |                    |                  |           |               |
| 7410                           | -         | 4287          | Other Federal Receivables                                                              |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | E           |                    |                  |           |               |
| 7410                           | +         | 4287          | Other Federal Receivables                                                              |                          | B         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | E           |                    |                  |           |               |
| <b>7440</b>                    |           |               | <b>Obligated balance, end of year</b>                                                  |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 7440                           | -         | 4199          | Transfer of Expired Expenditure Transfers - Receivable                                 |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7440                           | -         | 4221          | Unfilled Customer Orders Without Advance                                               |                          | E         |            |            |                    | F/E             |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7440                           | -         | 4230          | Unfilled Customer Orders Without Advance - Transferred                                 |                          | E         |            |            |                    | F/E             |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7440                           | -         | 4225          | Appropriation Trust Fund Expenditure Transfers - Receivable                            |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7440                           | -         | 4232          | Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred              |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7440                           | -         | 4251          | Reimbursements and Other Income Earned - Receivable                                    |                          | E         |            |            |                    | F/E             |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7440                           | -         | 4233          | Reimbursements and Other Income Earned - Receivable -                                  |                          | E         |            |            |                    | F/E             |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7440                           | -         | 4281          | Actual Program Fund Subsidy Receivable                                                 |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7440                           | -         | 4283          | Interest Receivable From Treasury                                                      |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7440                           | -         | 4285          | Receivable From the Liquidating Fund                                                   |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7440                           | -         | 4286          | Receivable From the Financing Fund                                                     |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7440                           | -         | 4287          | Other Federal Receivables                                                              |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7440                           | -         | 4234          | Other Federal Receivables - Transferred                                                |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7440                           | +         | 4801          | Undelivered Orders - Obligations, Unpaid                                               |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7440                           | +         | 4831          | Undelivered Orders - Obligations Transferred, Unpaid                                   |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7440                           | -         | 4871          | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7440                           | +         | 4881          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid              |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7440                           | +         | 4901          | Delivered Orders - Obligations, Unpaid                                                 |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7440                           | +         | 4931          | Delivered Orders - Obligations Transferred, Unpaid                                     |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7440                           | -         | 4971          | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries   |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 7440                           | +         | 4981          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                |                          | E         |            |            |                    |                 |                   |               |            |                  |                   |               |                                | U/E         |                    |                  |           |               |
| <b>OUTLAYS (GROSS), DETAIL</b> |           |               |                                                                                        |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| <b>8690</b>                    |           |               | <b>Outlays from new discretionary authority</b>                                        |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 8690                           | +         | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                     |                          | E         |            |            |                    |                 |                   | D             | NEW        |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 8690                           | -         | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                     |                          | B         |            |            |                    |                 |                   | D             | NEW        |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 8690                           | +         | 4902          | Delivered Orders - Obligations, Paid                                                   |                          | E         |            |            |                    |                 |                   | D             | NEW        |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 8690                           | +         | 4908          | Authority Outlayed Not Yet Disbursed                                                   |                          | E         |            |            |                    |                 |                   | D             | NEW        |                  |                   |               |                                | U           |                    |                  |           |               |
| 8690                           | +         | 4908          | Authority Outlayed Not Yet Disbursed                                                   |                          | B         |            |            |                    |                 |                   | D             | NEW        |                  |                   |               |                                | U           |                    |                  |           |               |
| <b>8693</b>                    |           |               | <b>Outlays from discretionary balances</b>                                             |                          |           |            |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |
| 8693                           | +         | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                     |                          | E         |            |            |                    |                 |                   | D             | BAL        |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 8693                           | -         | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                     |                          | B         |            |            |                    |                 |                   | D             | BAL        |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 8693                           | +         | 4902          | Delivered Orders - Obligations, Paid                                                   |                          | E         |            |            |                    |                 |                   | D             | BAL        |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 8693                           | +         | 4908          | Authority Outlayed Not Yet Disbursed                                                   |                          | E         |            |            |                    |                 |                   | D             | BAL        |                  |                   |               |                                | U           |                    |                  |           |               |
| 8693                           | +         | 4908          | Authority Outlayed Not Yet Disbursed                                                   |                          | B         |            |            |                    |                 |                   | D             | BAL        |                  |                   |               |                                | U           |                    |                  |           |               |
| 8693                           | +         | 4882          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced    |                          | E         |            |            |                    |                 |                   | D             | BAL        |                  |                   |               |                                | U/E         |                    |                  |           |               |
| 8693                           | +         | 4982          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                  |                          | E         |            |            |                    |                 |                   | D             | BAL        |                  |                   |               |                                | U/E         |                    |                  |           |               |

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

| P&F                                 |           | USSGL Account |                                                                                                 | USSGL Account Attributes |           |            |            |                    |                |                   |               |            |                  |                   | FACTS II Supplied Attributes/1 |           |             |                    |                  |           |               |     |
|-------------------------------------|-----------|---------------|-------------------------------------------------------------------------------------------------|--------------------------|-----------|------------|------------|--------------------|----------------|-------------------|---------------|------------|------------------|-------------------|--------------------------------|-----------|-------------|--------------------|------------------|-----------|---------------|-----|
| Line No.                            | Line Sign | No.           | Title                                                                                           | Debit/Credit             | Begin End | Auth. Type | Public Law | Avail-ability Time | Trans. Partner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag                  | Func-tion | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |     |
| <b>8697</b>                         |           |               | <b>Outlays from new mandatory authority</b>                                                     |                          |           |            |            |                    |                |                   |               |            |                  |                   |                                |           |             |                    |                  |           |               |     |
| 8697                                | +         | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                              |                          | E         |            |            |                    |                |                   | M             | NEW        |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| 8697                                | -         | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                              |                          | B         |            |            |                    |                |                   | M             | NEW        |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| 8697                                | +         | 4902          | Delivered Orders - Obligations, Paid                                                            |                          | E         |            |            |                    |                |                   | M             | NEW        |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| 8697                                | +         | 4908          | Authority Outlayed Not Yet Disbursed                                                            |                          | E         |            |            |                    |                |                   | M             | NEW        |                  |                   |                                |           | U           |                    |                  |           |               |     |
| 8697                                | -         | 4908          | Authority Outlayed Not Yet Disbursed                                                            |                          | B         |            |            |                    |                |                   | M             | NEW        |                  |                   |                                |           | U           |                    |                  |           |               |     |
| <b>8698</b>                         |           |               | <b>Outlays from mandatory balances</b>                                                          |                          |           |            |            |                    |                |                   |               |            |                  |                   |                                |           |             |                    |                  |           |               |     |
| 8698                                | +         | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                              |                          | E         |            |            |                    |                |                   | M             | BAL        |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| 8698                                | -         | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                              |                          | B         |            |            |                    |                |                   | M             | BAL        |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| 8698                                | +         | 4902          | Delivered Orders - Obligations, Paid                                                            |                          | E         |            |            |                    |                |                   | M             | BAL        |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| 8698                                | +         | 4882          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced             |                          | E         |            |            |                    |                |                   | M             | BAL        |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| 8698                                | +         | 4982          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                           |                          | E         |            |            |                    |                |                   | M             | BAL        |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| <b>8700</b>                         |           |               | <b>Total outlays (gross)</b>                                                                    |                          |           |            |            |                    |                |                   |               |            |                  |                   |                                |           |             |                    |                  |           |               |     |
| 8700                                |           |               | This line is calculated. Equals sum of P&F lines 8690 through 8698.                             |                          |           |            |            |                    |                |                   |               |            |                  |                   |                                |           |             |                    |                  |           |               |     |
| <b>OFFSETS</b>                      |           |               |                                                                                                 |                          |           |            |            |                    |                |                   |               |            |                  |                   |                                |           |             |                    |                  |           |               |     |
| <b>Offsetting collections from:</b> |           |               |                                                                                                 |                          |           |            |            |                    |                |                   |               |            |                  |                   |                                |           |             |                    |                  |           |               |     |
| <b>8800</b>                         |           |               | <b>Federal sources</b>                                                                          |                          |           |            |            |                    |                |                   |               |            |                  |                   |                                |           |             |                    |                  |           |               |     |
| 8800                                | -         | 4212          | Liquidation of Deficiency - Offsetting Collections                                              |                          | E         |            |            |                    | F              |                   |               |            |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| 8800                                | -         | 4222          | Unfilled Customer Orders With Advance                                                           |                          | E         |            |            |                    | F              |                   |               |            |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| 8800                                | +         | 4222          | Unfilled Customer Orders With Advance                                                           |                          | B         |            |            |                    | F              |                   |               |            |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| 8800                                | -         | 4252          | Reimbursements and Other Income Earned - Collected                                              |                          | E         |            |            |                    | F              |                   |               |            |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| 8800                                | -         | 4255          | Appropriation Trust Fund Expenditure Transfers - Collected                                      |                          | E         |            |            |                    |                |                   |               |            |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| 8800                                | -         | 4271          | Actual Program Fund Subsidy Collected                                                           |                          | E         |            |            |                    |                |                   |               |            |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| 8800                                | -         | 4275          | Actual Collections From Liquidating Fund                                                        |                          | E         |            |            |                    |                |                   |               |            |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| 8800                                | -         | 4276          | Actual Collections From Financing Fund                                                          |                          | E         |            |            |                    |                |                   |               |            |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| 8800                                | -         | 4277          | Other Actual Collections - Federal                                                              |                          | E         |            |            |                    |                |                   |               |            |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| 8800                                | -         | 4872          | Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected |                          | E         |            |            |                    |                |                   |               |            |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| 8800                                | -         | 4972          | Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected               |                          | E         |            |            |                    | F              |                   |               |            |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| <b>8820</b>                         |           |               | <b>Interest on Federal securities</b>                                                           |                          |           |            |            |                    |                |                   |               |            |                  |                   |                                |           |             |                    |                  |           |               |     |
| 8820                                | -         | 4273          | Interest Collected From Treasury                                                                |                          | E         |            |            |                    |                |                   |               |            |                  |                   |                                |           | U           |                    |                  | 1/3/4/8   |               | X   |
| <b>8825</b>                         |           |               | <b>Interest on uninvested funds</b>                                                             |                          |           |            |            |                    |                |                   |               |            |                  |                   |                                |           |             |                    |                  |           |               |     |
| 8825                                | -         | 4273          | Interest Collected From Treasury                                                                |                          | E         |            |            |                    |                |                   |               |            |                  |                   |                                |           | U           |                    |                  |           |               | D/G |
| <b>8840</b>                         |           |               | <b>Non-Federal sources</b>                                                                      |                          |           |            |            |                    |                |                   |               |            |                  |                   |                                |           |             |                    |                  |           |               |     |
| 8840                                | -         | 4212          | Liquidation of Deficiency - Offsetting Collections                                              |                          | E         |            |            |                    | X              |                   |               |            |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| 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                                | -         | 4252          | Reimbursements and Other Income Earned - Collected                                              |                          | E         |            |            |                    | X/E            |                   |               |            |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| 8840                                | -         | 4261          | Actual Collections of Business-Type Fees                                                        |                          | E         |            |            |                    |                |                   |               |            |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| 8840                                | -         | 4262          | Actual Collections of Loan Principal                                                            |                          | E         |            |            |                    |                |                   |               |            |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| 8840                                | -         | 4263          | Actual Collections of Loan Interest                                                             |                          | E         |            |            |                    |                |                   |               |            |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| 8840                                | -         | 4264          | Actual Collections of Rent                                                                      |                          | E         |            |            |                    |                |                   |               |            |                  |                   |                                |           | U/E         |                    |                  |           |               |     |
| 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                                | -         | 4972          | Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected               |                          | E         |            |            |                    | X/E            |                   |               |            |                  |                   |                                |           | U/E         |                    |                  |           |               |     |

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

| P&F                                     |           | USSGL Account |                                                                                                                  |              |           | USSGL Account Attributes |            |                    |                 |                   |               |            |                  |                   |               |           | FACTS II Supplied Attributes/1 |                    |                  |           |               |  |
|-----------------------------------------|-----------|---------------|------------------------------------------------------------------------------------------------------------------|--------------|-----------|--------------------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|-----------|--------------------------------|--------------------|------------------|-----------|---------------|--|
| Line No.                                | Line Sign | No.           | Title                                                                                                            | Debit/Credit | Begin End | Auth. Type               | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Func-tion | TAFS Status                    | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |  |
| <b>8845</b>                             |           |               | <b>Offsetting governmental collections (from non-Federal sources)</b>                                            |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                |                    |                  |           |               |  |
| 8845                                    | -         | 4212          | Liquidation of Deficiency - Offsetting Collections                                                               |              | E         |                          |            |                    | E               |                   |               |            |                  |                   |               |           |                                | U/E                |                  |           |               |  |
| 8845                                    | -         | 4260          | Actual Collections of "governmental-type" Fees                                                                   |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                | U/E                |                  |           |               |  |
| 8845                                    | -         | 4267          | Other Actual "governmental-type" Collections from Non-Federal Sources                                            |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                | U/E                |                  |           |               |  |
| <b>8890</b>                             |           |               | <b>Total offsetting collections (cash)</b>                                                                       |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                |                    |                  |           |               |  |
| 8890                                    |           |               | This line is calculated. Equals sum of P&F lines 8800 through 8845.                                              |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                |                    |                  |           |               |  |
| <b>8895</b>                             |           |               | <b>Change in uncollected customer payments from Federal sources (unexpired)</b>                                  |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                |                    |                  |           |               |  |
| 8895                                    |           |               | This line is calculated. Equals sum of P&F lines 5810 and 6910.                                                  |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                |                    |                  |           |               |  |
| <b>8896</b>                             |           |               | <b>Portion of offsetting collections (cash) credited to expired accounts</b>                                     |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                |                    |                  |           |               |  |
| 8896                                    | +         | 4212          | Liquidation of Deficiency - Offsetting Collections                                                               |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                | E                  |                  |           |               |  |
| 8896                                    | +         | 4222          | Unfilled Customer Orders With Advance                                                                            |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                | E                  |                  |           |               |  |
| 8896                                    | -         | 4222          | Unfilled Customer Orders With Advance                                                                            |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                | E                  |                  |           |               |  |
| 8896                                    | +         | 4252          | Reimbursements and Other Income Earned - Collected                                                               |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                | E                  |                  |           |               |  |
| 8896                                    | +         | 4255          | Appropriation Trust Fund Expenditure Transfers - Collected                                                       |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                | E                  |                  |           |               |  |
| 8896                                    | +         | 4260          | Actual Collections of "governmental-type" Fees                                                                   |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                | E                  |                  |           |               |  |
| 8896                                    | +         | 4261          | Actual Collections of Business-Type Fees                                                                         |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                | E                  |                  |           |               |  |
| 8896                                    | +         | 4262          | Actual Collections of Loan Principal                                                                             |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                | E                  |                  |           |               |  |
| 8896                                    | +         | 4263          | Actual Collections of Loan Interest                                                                              |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                | E                  |                  |           |               |  |
| 8896                                    | +         | 4264          | 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                                                  |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                | E                  |                  |           |               |  |
| 8896                                    | +         | 4267          | Other Actual "governmental-type" Collections from Non-Federal Sources                                            |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                | E                  |                  |           |               |  |
| 8896                                    | +         | 4271          | Actual Program Fund Subsidy Collected                                                                            |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                | E                  |                  |           |               |  |
| 8896                                    | +         | 4273          | Interest Collected From Treasury                                                                                 |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                | E                  |                  |           | 1/3/4/8       |  |
| 8896                                    | +         | 4275          | Actual Collections From Liquidating Fund                                                                         |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                | E                  |                  |           |               |  |
| 8896                                    | +         | 4276          | Actual Collections From Financing Fund                                                                           |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                | E                  |                  |           |               |  |
| 8896                                    | +         | 4277          | Other Actual Collections - Federal                                                                               |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                | E                  |                  |           |               |  |
| 8896                                    | +         | 4872          | Downward Adjustments of PY Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected                  |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                | E                  |                  |           |               |  |
| 8896                                    | +         | 4972          | Downward Adjustments of PY Paid Delivered Orders - Obligations, Refunds Collected                                |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                | E                  |                  |           |               |  |
| <b>NET BUDGET AUTHORITY AND OUTLAYS</b> |           |               |                                                                                                                  |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                |                    |                  |           |               |  |
| <b>8900</b>                             |           |               | <b>Budget authority (net)</b>                                                                                    |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                |                    |                  |           |               |  |
| 8900                                    |           |               | This line is calculated. Equals the sum of P&F lines 2200 minus 8800 through 8845, 8895, and 8896.               |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                |                    |                  |           |               |  |
| <b>9000</b>                             |           |               | <b>Outlays (net)</b>                                                                                             |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                |                    |                  |           |               |  |
| 9000                                    |           |               | This line is calculated. Equals the sum of P&F lines 8690 through 8698 minus amounts on lines 8800 through 8845. |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                |                    |                  |           |               |  |
| <b>MEMORANDUM (NON-ADD) ENTRIES</b>     |           |               |                                                                                                                  |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                |                    |                  |           |               |  |
| <b>9110</b>                             |           |               | <b>Outlays prior to reduction pursuant to P.L. 99-177</b>                                                        |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                |                    |                  |           |               |  |
| 9110                                    |           |               | Not applicable to prior year column of P&F schedule.                                                             |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                |                    |                  |           |               |  |
| <b>9180</b>                             |           |               | <b>Sequestration pursuant to P.L. 99-177 (discretionary) (-)</b>                                                 |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                |                    |                  |           |               |  |
| 9180                                    |           |               | Not applicable to prior year column of P&F schedule.                                                             |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                |                    |                  |           |               |  |
| <b>9185</b>                             |           |               | <b>Sequestration pursuant to P.L. 99-177 (mandatory) (+)</b>                                                     |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                |                    |                  |           |               |  |
| 9185                                    |           |               | Not applicable to prior year column of P&F schedule.                                                             |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                |                    |                  |           |               |  |
| <b>9190</b>                             |           |               | <b>Unpaid obligations, end of year: Deficiency</b>                                                               |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                |                    |                  |           |               |  |
| 9190                                    |           |               | This line is not required to be supported by the USSGL.                                                          |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |           |                                |                    |                  |           |               |  |

SUPPLEMENT

SECTION V

USSGL Crosswalk - Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2006 Reporting

| P&F                                       |                                                                               | USSGL Account |                                                                                        |              |           | USSGL Account Attributes |            |                    |                 |                   |               |            |                  |                   |               | FACTS II Supplied Attributes/1 |             |                    |                  |           |               |  |
|-------------------------------------------|-------------------------------------------------------------------------------|---------------|----------------------------------------------------------------------------------------|--------------|-----------|--------------------------|------------|--------------------|-----------------|-------------------|---------------|------------|------------------|-------------------|---------------|--------------------------------|-------------|--------------------|------------------|-----------|---------------|--|
| Line No.                                  | Line Sign                                                                     | No.           | Title                                                                                  | Debit/Credit | Begin End | Auth. Type               | Public Law | Avail-ability Time | Trans. Part-ner | Bor-rowing Source | BEA Cat. Ind. | Year of BA | Dir. Trans. Agy. | Dir. Trans. Acct. | Ad-vance Flag | Func-tion                      | TAFS Status | Avail-ability Type | Expir-ation Flag | Fund Type | Fin Acct Ind. |  |
| <b>9201</b>                               | <b>Total investments, start of year: Federal securities: Par value</b>        |               |                                                                                        |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 9201                                      | +                                                                             | 1610          | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt        |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |  |
| 9201                                      | +                                                                             | 1620          | Investments in Securities Other than the Bureau of the Public Debt Securities          |              | B         |                          |            |                    | F               |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |  |
| 9201                                      | +                                                                             | 1630          | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |  |
| <b>9202</b>                               | <b>Total investments, end of year: Federal securities: Par value</b>          |               |                                                                                        |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 9202                                      | +                                                                             | 1610          | Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt        |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |  |
| 9202                                      | +                                                                             | 1620          | Investments in Securities Other than the Bureau of the Public Debt Securities          |              | E         |                          |            |                    | F               |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |  |
| 9202                                      | +                                                                             | 1630          | Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |  |
| <b>9203</b>                               | <b>Total investments, start of year: non-Federal securities: Market value</b> |               |                                                                                        |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 9203                                      | +                                                                             | 1620          | Investments in Securities Other than the Bureau of the Public Debt Securities          |              | B         |                          |            |                    | X               |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |  |
| <b>9204</b>                               | <b>Total investments, end of year: non-Federal securities: Market value</b>   |               |                                                                                        |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 9204                                      | +                                                                             | 1620          | Investments in Securities Other than the Bureau of the Public Debt Securities          |              | E         |                          |            |                    | X               |                   |               |            |                  |                   |               |                                |             | U                  |                  |           |               |  |
| <b>CONTRACT AUTHORITY</b>                 |                                                                               |               |                                                                                        |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| <b>9301</b>                               | <b>Unobligated balance, start of year: Contract authority</b>                 |               |                                                                                        |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 9301                                      |                                                                               |               | This line is not required to be supported by the USSGL.                                |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| <b>9302</b>                               | <b>Unobligated balance, end of year: Contract authority</b>                   |               |                                                                                        |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 9302                                      |                                                                               |               | This line is not required to be supported by the USSGL.                                |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| <b>9303</b>                               | <b>Obligated balance, start of year: Contract authority</b>                   |               |                                                                                        |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 9303                                      |                                                                               |               | This line is not required to be supported by the USSGL.                                |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| <b>9304</b>                               | <b>Obligated balance, end of year: Contract authority</b>                     |               |                                                                                        |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 9304                                      |                                                                               |               | This line is not required to be supported by the USSGL.                                |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| <b>UNAVAILABLE OFFSETTING COLLECTIONS</b> |                                                                               |               |                                                                                        |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| <b>9401</b>                               | <b>Unavailable balance, start of year: Offsetting collections</b>             |               |                                                                                        |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 9401                                      | +                                                                             | 4398          | Offsetting Collections Temporarily Precluded from Obligation                           |              | B         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           | 1/3/4         |  |
| <b>9402</b>                               | <b>Unavailable balance, end of year: Offsetting collections</b>               |               |                                                                                        |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 9402                                      | +                                                                             | 4398          | Offsetting Collections Temporarily Precluded from Obligation                           |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U                  |                  |           | 1/3/4         |  |
| <b>9502</b>                               | <b>Unpaid obligations, end of year</b>                                        |               |                                                                                        |              |           |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             |                    |                  |           |               |  |
| 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, Unpaid              |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U/E                |                  |           |               |  |
| 9502                                      | +                                                                             | 4901          | Delivered Orders - Obligations, Unpaid                                                 |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U/E                |                  |           |               |  |
| 9502                                      | +                                                                             | 4931          | Delivered Orders - Obligations Transferred, Unpaid                                     |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U/E                |                  |           |               |  |
| 9502                                      | -                                                                             | 4971          | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries   |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U/E                |                  |           |               |  |
| 9502                                      | +                                                                             | 4981          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                |              | E         |                          |            |                    |                 |                   |               |            |                  |                   |               |                                |             | U/E                |                  |           |               |  |

**SUPPLEMENT**  
**Additional Information and Footnotes**

**SECTION V**

**Additional Information:**

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

**Footnotes:**

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

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## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

|                          |                                   |             |                                                                                                          | USSGL Account Attributes/1 |                          |                          |             |
|--------------------------|-----------------------------------|-------------|----------------------------------------------------------------------------------------------------------|----------------------------|--------------------------|--------------------------|-------------|
|                          |                                   |             |                                                                                                          | Form and Content Notes     |                          |                          |             |
| Line No.                 | Trial Bal.                        | USSGL Acct. | USSGL Account Title                                                                                      | Federal/Non Federal        | Entitiy (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Addl. Info. |
| <b>Assets</b>            |                                   |             |                                                                                                          |                            |                          |                          |             |
| <b>Intragovernmental</b> |                                   |             |                                                                                                          |                            |                          |                          |             |
| <b>1</b>                 | <b>Fund Balance With Treasury</b> |             |                                                                                                          |                            |                          |                          |             |
| 1                        | E                                 | 1010        | Fund Balance With Treasury                                                                               |                            | E/O                      |                          |             |
| 1                        | E                                 | 1090        | Fund Balance With Treasury Under a Continuing Resolution                                                 |                            | E/O                      |                          |             |
| <b>2</b>                 | <b>Investments</b>                |             |                                                                                                          |                            |                          |                          |             |
| 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           |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

| Line No. | Trial Bal.                 | USSGL Acct. | USSGL Account Title                                                                                 | USSGL Account Attributes/1 |                         |                          |             |
|----------|----------------------------|-------------|-----------------------------------------------------------------------------------------------------|----------------------------|-------------------------|--------------------------|-------------|
|          |                            |             |                                                                                                     | Federal/Non Federal        | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Addl. Info. |
| 2        | E                          | 1631        | Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt                 | F                          | E                       |                          | 2           |
| 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                          | E                       |                          | 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                       |                          |             |
| <b>3</b> | <b>Accounts Receivable</b> |             |                                                                                                     |                            |                         |                          |             |
| 3        | E                          | 1310        | Accounts Receivable                                                                                 | F                          | E/O                     |                          |             |
| 3        | E                          | 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        | E                          | 1335        | Expenditure Transfers Receivable                                                                    | F                          | E/O                     |                          | 2           |
| 3        | E                          | 1340        | Interest Receivable                                                                                 | F                          | E/O                     |                          |             |
| 3        | E                          | 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           |
| <b>4</b> | <b>Loans Receivable</b>    |             |                                                                                                     |                            |                         |                          |             |
| 4        | E                          | 1340        | Interest Receivable                                                                                 | F                          | E                       |                          | 5           |
| 4        | E                          | 1349        | Allowance for Loss on Interest Receivable                                                           | F                          | E                       |                          | 5           |
| 4        | E                          | 1350        | Loans Receivable                                                                                    | F                          | E                       |                          |             |
| 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           |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

| Line No. | Trial Bal. | USSGL Acct.                           | USSGL Account Title                                                           | USSGL Account Attributes/1 |                         |                          |             |
|----------|------------|---------------------------------------|-------------------------------------------------------------------------------|----------------------------|-------------------------|--------------------------|-------------|
|          |            |                                       |                                                                               | Federal/Non Federal        | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Addl. Info. |
|          |            |                                       |                                                                               |                            |                         |                          |             |
| <b>5</b> |            | <b>Other</b>                          |                                                                               |                            |                         |                          |             |
| 5        | E          | 1410                                  | Advances to Others                                                            | F                          | E/O                     |                          |             |
| 5        | E          | 1450                                  | Prepayments                                                                   | F                          | E/O                     |                          |             |
| 5        | E          | 1921                                  | Receivable From Appropriations                                                | F                          | E                       |                          | 2,6         |
| 5        | E          | 1990                                  | Other Assets                                                                  | F                          | E/O                     |                          |             |
|          |            |                                       |                                                                               |                            |                         |                          |             |
| <b>6</b> |            | <b>Total Intragovernmental</b>        |                                                                               |                            |                         |                          |             |
| 6        |            | CALC (1..5)                           |                                                                               |                            |                         |                          |             |
|          |            |                                       |                                                                               |                            |                         |                          |             |
|          |            | <b>Assets With the Public</b>         |                                                                               |                            |                         |                          |             |
|          |            |                                       |                                                                               |                            |                         |                          |             |
| <b>7</b> |            | <b>Cash and Other Monetary Assets</b> |                                                                               |                            |                         |                          |             |
| 7        | E          | 1110                                  | Undeposited Collections                                                       | N                          | E/O                     |                          | 2           |
| 7        | E          | 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        | E          | 1195                                  | Other Monetary Assets                                                         | N                          | E/O                     |                          | 2           |
| 7        | E          | 1200                                  | Foreign Currency                                                              | N                          | E/O                     |                          | 2           |
| 7        | E          | 1531                                  | Seized Monetary Instruments                                                   | N                          | O                       |                          | 2           |
| 7        | E          | 1532                                  | Seized Cash Deposited                                                         | N                          | O                       |                          | 2           |
|          |            |                                       |                                                                               |                            |                         |                          |             |
| <b>8</b> |            | <b>Investments</b>                    |                                                                               |                            |                         |                          |             |
| 8        | E          | 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                       |                          |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

| Line No.  | Trial Bal. | USSGL Acct. | USSGL Account Title                                                                                    | USSGL Account Attributes/1 |                         |                          |                        |
|-----------|------------|-------------|--------------------------------------------------------------------------------------------------------|----------------------------|-------------------------|--------------------------|------------------------|
|           |            |             |                                                                                                        | Federal/Non Federal        | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Form and Content Notes |
| 8         | E          | 1623        | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities | N                          | E                       |                          |                        |
| 8         | E          | 1690        | Other Investments                                                                                      | N                          | E                       |                          |                        |
| <b>9</b>  |            |             | <b>Accounts Receivable, Net</b>                                                                        |                            |                         |                          |                        |
| 9         | E          | 1310        | Accounts Receivable                                                                                    | N                          | E/O                     |                          |                        |
| 9         | E          | 1319        | Allowance for Loss on Accounts Receivable                                                              | N                          | E/O                     |                          |                        |
| 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                      |
| <b>10</b> |            |             | <b>Taxes Receivable, Net</b>                                                                           |                            |                         |                          |                        |
| 10        | E          | 1325        | Taxes Receivable                                                                                       | N                          | O                       |                          | 2                      |
| 10        | E          | 1329        | Allowance for Loss on Taxes Receivable                                                                 | N                          | O                       |                          | 2                      |
| <b>11</b> |            |             | <b>Loans Receivable and Related Foreclosed Property, Net</b>                                           |                            |                         |                          |                        |
| 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                      |

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## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

| Line No.  | Trial Bal. | USSGL Acct. | USSGL Account Title                                                     | USSGL Account Attributes/1 |                         |                          |             |
|-----------|------------|-------------|-------------------------------------------------------------------------|----------------------------|-------------------------|--------------------------|-------------|
|           |            |             |                                                                         | Federal/Non Federal        | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Addl. Info. |
| <b>12</b> |            |             | <b>Inventory and Related Property, Net</b>                              |                            |                         |                          |             |
| 12        | E          | 1511        | Operating Materials and Supplies Held for Use                           |                            | E                       |                          |             |
| 12        | E          | 1512        | Operating Materials and Supplies Held in Reserve for Future Use         |                            | E                       |                          |             |
| 12        | E          | 1513        | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable  |                            | E                       |                          |             |
| 12        | E          | 1514        | Operating Materials and Supplies Held For Repair                        |                            | E                       |                          |             |
| 12        | E          | 1519        | Operating Materials and Supplies - Allowance                            |                            | E                       |                          |             |
| 12        | E          | 1521        | Inventory Purchased for Resale                                          |                            | E                       |                          |             |
| 12        | E          | 1522        | Inventory Held in Reserve for Future Sale                               |                            | E                       |                          |             |
| 12        | E          | 1523        | Inventory Held for Repair                                               |                            | E                       |                          |             |
| 12        | E          | 1524        | Inventory - Excess, Obsolete, and Unserviceable                         |                            | E                       |                          |             |
| 12        | E          | 1525        | Inventory - Raw Materials                                               |                            | E                       |                          |             |
| 12        | E          | 1526        | Inventory - Work-in-Process                                             |                            | E                       |                          |             |
| 12        | E          | 1527        | Inventory - Finished Goods                                              |                            | E                       |                          |             |
| 12        | E          | 1529        | Inventory - Allowance                                                   |                            | E                       |                          |             |
| 12        | E          | 1541        | Forfeited Property Held for Sale                                        |                            | E                       |                          |             |
| 12        | E          | 1542        | Forfeited Property Held for Donation or Use                             |                            | E                       |                          |             |
| 12        | E          | 1549        | Forfeited Property - Allowance                                          |                            | E                       |                          |             |
| 12        | E          | 1561        | Commodities Held Under Price Support and Stabilization Support Programs |                            | E                       |                          |             |
| 12        | E          | 1569        | Commodities - Allowance                                                 |                            | E                       |                          |             |
| 12        | E          | 1571        | Stockpile Materials Held in Reserve                                     |                            | E                       |                          |             |
| 12        | E          | 1572        | Stockpile Materials Held for Sale                                       |                            | E                       |                          |             |
| 12        | E          | 1591        | Other Related Property                                                  |                            | E                       |                          |             |
| 12        | E          | 1599        | Other Related Property - Allowance                                      |                            | E                       |                          |             |
|           |            |             |                                                                         |                            |                         |                          |             |
| <b>13</b> |            |             | <b>General Property, Plant, and Equipment, Net</b>                      |                            |                         |                          |             |
| 13        | E          | 1711        | Land and Land Rights                                                    | N                          | E                       |                          | 2           |
| 13        | E          | 1712        | Improvements to Land                                                    | N                          | E                       |                          | 2           |

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## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

| Line No.  | Trial Bal.                  | USSGL Acct. | USSGL Account Title                                                      | USSGL Account Attributes/1 |                         |                          |             |
|-----------|-----------------------------|-------------|--------------------------------------------------------------------------|----------------------------|-------------------------|--------------------------|-------------|
|           |                             |             |                                                                          | Federal/Non Federal        | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Addl. Info. |
|           |                             |             |                                                                          |                            | Form and Content Notes  |                          |             |
| 13        | E                           | 1719        | Accumulated Depreciation on Improvements to Land                         | N                          | E                       |                          | 2           |
| 13        | E                           | 1720        | Construction-in-Progress                                                 | N                          | E                       |                          | 2           |
| 13        | E                           | 1730        | Buildings, Improvements, and Renovations                                 | N                          | E                       |                          | 2           |
| 13        | E                           | 1739        | Accumulated Depreciation on Buildings, Improvements, and Renovations     | N                          | E                       |                          | 2           |
| 13        | E                           | 1740        | Other Structures and Facilities                                          | N                          | E                       |                          | 2           |
| 13        | E                           | 1749        | Accumulated Depreciation on Other Structures and Facilities              | N                          | E                       |                          | 2           |
| 13        | E                           | 1750        | Equipment                                                                | N                          | E                       |                          | 2           |
| 13        | E                           | 1759        | Accumulated Depreciation on Equipment                                    | N                          | E                       |                          | 2           |
| 13        | E                           | 1810        | Assets Under Capital Lease                                               | N                          | E                       |                          | 2           |
| 13        | E                           | 1819        | Accumulated Depreciation on Assets Under Capital Lease                   | N                          | E                       |                          | 2           |
| 13        | E                           | 1820        | Leasehold Improvements                                                   | N                          | E                       |                          | 2           |
| 13        | E                           | 1829        | Accumulated Amortization on Leasehold Improvements                       | N                          | E                       |                          | 2           |
| 13        | E                           | 1830        | Internal-Use Software                                                    | N                          | E                       |                          | 2           |
| 13        | E                           | 1832        | Internal-Use Software in Development                                     | N                          |                         |                          | 2           |
| 13        | E                           | 1839        | Accumulated Amortization on Internal-Use Software                        | N                          | E                       |                          | 2           |
| 13        | E                           | 1840        | Other Natural Resources                                                  | N                          | E                       |                          | 2           |
| 13        | E                           | 1849        | Allowance for Depletion                                                  | N                          | E                       |                          | 2           |
| 13        | E                           | 1890        | Other General Property, Plant, and Equipment                             | N                          | E                       |                          | 2           |
| 13        | E                           | 1899        | Accumulated Depreciation on Other General Property, Plant, and Equipment | N                          | E                       |                          | 2           |
|           |                             |             |                                                                          |                            |                         |                          |             |
| <b>14</b> | <b>Other</b>                |             |                                                                          |                            |                         |                          |             |
| 14        | E                           | 1410        | Advances to Others                                                       | N                          | E/O                     |                          |             |
| 14        | E                           | 1450        | Prepayments                                                              | N                          | E/O                     |                          |             |
| 14        | E                           | 1990        | Other Assets                                                             | N                          | E/O                     |                          |             |
|           |                             |             |                                                                          |                            |                         |                          |             |
| <b>15</b> | <b>Total Assets</b>         |             |                                                                          |                            |                         |                          |             |
| 15        | CALC (6..14)                |             |                                                                          |                            |                         |                          |             |
|           |                             |             |                                                                          |                            |                         |                          |             |
| <b>16</b> | <b>Stewardship PP&amp;E</b> |             |                                                                          |                            |                         |                          |             |
|           |                             |             |                                                                          |                            |                         |                          |             |

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## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

| Line No.  | Trial Bal. | USSGL Acct. | USSGL Account Title                                                                                                         | USSGL Account Attributes/1 |                         |                          |             |
|-----------|------------|-------------|-----------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------|--------------------------|-------------|
|           |            |             |                                                                                                                             | Federal/Non Federal        | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Addl. Info. |
|           |            |             | <b>Liabilities</b>                                                                                                          |                            |                         |                          |             |
|           |            |             | <b>Intragovernmental</b>                                                                                                    |                            |                         |                          |             |
| <b>17</b> |            |             | <b>Accounts Payable</b>                                                                                                     |                            |                         |                          |             |
| 17        | E          | 2110        | Accounts Payable                                                                                                            | F                          |                         | C                        |             |
| 17        | E          | 2120        | Disbursements in Transit                                                                                                    | F                          |                         | C                        |             |
| 17        | E          | 2140        | Accrued Interest Payable                                                                                                    | F                          |                         | C                        | 8           |
| 17        | E          | 2150        | Payable for Transfers of Currently Invested Balances                                                                        | F                          |                         | C                        | 2           |
| 17        | E          | 2155        | Expenditure Transfers Payable                                                                                               | F                          |                         | C                        | 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                          |                         | C                        | 2           |
| 17        | E          | 2960        | Accounts Payable From Canceled Appropriations                                                                               | F                          |                         | U                        |             |
|           |            |             |                                                                                                                             |                            |                         |                          |             |
| <b>18</b> |            |             | <b>Debt</b>                                                                                                                 |                            |                         |                          |             |
| 18        | E          | 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                          |                         | C                        |             |
| 18        | E          | 2531        | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority                             | F                          |                         | C                        |             |
| 18        | E          | 2532        | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority                              | F                          |                         | C                        |             |
| 18        | E          | 2533        | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | F                          |                         | C                        |             |
| 18        | E          | 2540        | Participation Certificates                                                                                                  | F                          |                         | C/U                      |             |
| 18        | E          | 2590        | Other Debt                                                                                                                  | F                          |                         | C/U                      |             |
|           |            |             |                                                                                                                             |                            |                         |                          |             |
| <b>19</b> |            |             | <b>Other</b>                                                                                                                |                            |                         |                          |             |
| 19        | E          | 2130        | Contract Holdbacks                                                                                                          | F                          |                         | C                        |             |
| 19        | E          | 2190        | Other Accrued Liabilities                                                                                                   | F                          |                         | C/U                      |             |

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## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

| Line No.  | Trial Bal.                      | USSGL Acct. | USSGL Account Title                                                                             | USSGL Account Attributes/1 |                         |                          |             |
|-----------|---------------------------------|-------------|-------------------------------------------------------------------------------------------------|----------------------------|-------------------------|--------------------------|-------------|
|           |                                 |             |                                                                                                 | Federal/Non Federal        | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Addl. Info. |
| 19        | E                               | 2213        | Employer Contributions and Payroll Taxes Payable                                                | F                          |                         | C                        |             |
| 19        | E                               | 2215        | Other Post-Employment Benefits Due and Payable                                                  | F                          |                         | C                        |             |
| 19        | E                               | 2225        | Unfunded FECA Liability                                                                         | F                          |                         | C/U                      | 2           |
| 19        | E                               | 2290        | Other Unfunded Employment Related Liability                                                     | F                          |                         | C/U                      |             |
| 19        | E                               | 2310        | Advances From Others                                                                            | F                          |                         | C                        |             |
| 19        | E                               | 2320        | Deferred Credits                                                                                | F                          |                         | C/U                      |             |
| 19        | E                               | 2400        | Liability for Deposit Funds, Clearing Accounts, and Undeposited Collections                     | F                          |                         | C                        |             |
| 19        | E                               | 2940        | Capital Lease Liability                                                                         | F                          |                         | C/U                      |             |
| 19        | E                               | 2950        | Liability for Subsidy Related to Undisbursed Loans                                              | F                          |                         | C                        | 2           |
| 19        | E                               | 2970        | Resources Payable to Treasury                                                                   | F                          |                         | C                        | 2           |
| 19        | E                               | 2980        | Custodial Liability                                                                             | F                          |                         | U                        |             |
| 19        | E                               | 2990        | Other Liabilities Without Related Budgetary Obligations                                         | F                          |                         | C/U                      |             |
| <b>20</b> | <b>Total Intragovernmental</b>  |             |                                                                                                 |                            |                         |                          |             |
| 20        | CALC (16..19)                   |             |                                                                                                 |                            |                         |                          |             |
|           |                                 |             |                                                                                                 |                            |                         |                          |             |
|           |                                 |             | <b>Liabilities With the Public</b>                                                              |                            |                         |                          |             |
| <b>21</b> | <b>Accounts Payable</b>         |             |                                                                                                 |                            |                         |                          |             |
| 21        | E                               | 2110        | Accounts Payable                                                                                | N                          |                         | C                        |             |
| 21        | E                               | 2120        | Disbursements in Transit                                                                        | N                          |                         | C                        |             |
| 21        | E                               | 2140        | Accrued Interest Payable                                                                        | N                          |                         | C                        | 8           |
| 21        | E                               | 2960        | Accounts Payable From Canceled Appropriations                                                   | N                          |                         | U                        |             |
| <b>22</b> | <b>Loan Guarantee Liability</b> |             |                                                                                                 |                            |                         |                          |             |
| 22        | E                               | 2180        | Loan Guarantee Liability                                                                        | N                          |                         | C                        | 2           |
| <b>23</b> | <b>Debt Held by the Public</b>  |             |                                                                                                 |                            |                         |                          |             |
| 23        | E                               | 2140        | Accrued Interest Payable                                                                        | N                          |                         | C/U                      | 9           |
| 23        | E                               | 2530        | Securities Issued by Federal Agencies Under General and Special Financing Authority             | N                          |                         | C/U                      |             |
| 23        | E                               | 2531        | Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority | N                          |                         | C/U                      |             |



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## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

| Line No.  | Trial Bal.                                    | USSGL Acct. | USSGL Account Title                                                                                                         | USSGL Account Attributes/1 |                         |                          |             |
|-----------|-----------------------------------------------|-------------|-----------------------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------|--------------------------|-------------|
|           |                                               |             |                                                                                                                             | Federal/Non Federal        | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Addl. Info. |
| 23        | E                                             | 2532        | Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority                              | N                          |                         | C/U                      |             |
| 23        | E                                             | 2533        | Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority | N                          |                         | C/U                      |             |
| 23        | E                                             | 2540        | Participation Certificates                                                                                                  | N                          |                         | C/U                      |             |
| 23        | E                                             | 2590        | Other Debt                                                                                                                  | N                          |                         | C/U                      |             |
| <b>24</b> | <b>Federal Employee and Veteran Benefits</b>  |             |                                                                                                                             |                            |                         |                          |             |
| 24        | E                                             | 2190        | Other Accrued Liabilities                                                                                                   | N                          |                         | C/U                      | 12          |
| 24        | E                                             | 2215        | Other Post-Employment Benefits Due and Payable                                                                              | N                          |                         | C                        |             |
| 24        | E                                             | 2216        | Pension Benefits Due and Payable to Beneficiaries                                                                           | N                          |                         | C                        | 2           |
| 24        | E                                             | 2217        | Benefit Premiums Payable to Carriers                                                                                        | N                          |                         | C                        | 2           |
| 24        | E                                             | 2218        | Life Insurance Benefits Due and Payable to Beneficiaries                                                                    | N                          |                         | C                        | 2           |
| 24        | E                                             | 2610        | Actuarial Pension Liability                                                                                                 | N                          |                         | C/U                      | 2           |
| 24        | E                                             | 2620        | Actuarial Health Insurance Liability                                                                                        | N                          |                         | C/U                      | 2           |
| 24        | E                                             | 2630        | Actuarial Life Insurance Liability                                                                                          | N                          |                         | C/U                      | 2           |
| 24        | E                                             | 2650        | Actuarial FECA Liability                                                                                                    | N                          |                         | C/U                      | 2           |
| 24        | E                                             | 2690        | Other Actuarial Liabilities                                                                                                 | N                          |                         | C/U                      | 2           |
| <b>25</b> | <b>Environmental and Disposal Liabilities</b> |             |                                                                                                                             |                            |                         |                          |             |
| 25        | E                                             | 2995        | Estimated Cleanup Cost Liability                                                                                            | N                          |                         | C/U                      |             |
| <b>26</b> | <b>Benefits Due and Payable</b>               |             |                                                                                                                             |                            |                         |                          |             |
| 26        | E                                             | 2160        | Entitlement Benefits Due and Payable                                                                                        | N                          |                         | C/U                      | 2           |
| <b>27</b> | <b>Other</b>                                  |             |                                                                                                                             |                            |                         |                          |             |
| 27        | E                                             | 2130        | Contract Holdbacks                                                                                                          | N                          |                         | C                        |             |
| 27        | E                                             | 2190        | Other Accrued Liabilities                                                                                                   | N                          |                         | C/U                      |             |
| 27        | E                                             | 2210        | Accrued Funded Payroll and Leave                                                                                            | N                          |                         | C                        | 2           |
| 27        | E                                             | 2211        | Withholdings Payable                                                                                                        | N                          |                         | C                        | 2           |
| 27        | E                                             | 2213        | Employer Contributions and Payroll Taxes Payable                                                                            | N                          |                         | C                        |             |
| 27        | E                                             | 2220        | Unfunded Leave                                                                                                              | N                          |                         | C/U                      | 2           |
| 27        | E                                             | 2290        | Other Unfunded Employment Related Liability                                                                                 | N                          |                         | C/U                      |             |



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| Line No.  | Trial Bal.                                                          | USSGL Acct. | USSGL Account Title                                                                          | USSGL Account Attributes/1 |                         |                          |             |
|-----------|---------------------------------------------------------------------|-------------|----------------------------------------------------------------------------------------------|----------------------------|-------------------------|--------------------------|-------------|
|           |                                                                     |             |                                                                                              | Federal/Non Federal        | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Addl. Info. |
| 31        | E                                                                   | 3107        | Unexpended Appropriations - Used                                                             |                            |                         |                          | 11          |
| 31        | E                                                                   | 3108        | Unexpended Appropriations - Prior-Period Adjustments Due to Correction of Errors             |                            |                         |                          | 11          |
| 31        | E                                                                   | 3109        | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles |                            |                         |                          | 11          |
| <b>32</b> | <b>Cumulative Results of Operations - Earmarked Funds (Note 20)</b> |             |                                                                                              |                            |                         |                          |             |
| 32        | B                                                                   | 3310        | Cumulative Results of Operations                                                             |                            |                         |                          | 10          |
| 32        | E                                                                   | 5100        | Revenue From Goods Sold                                                                      | F/N                        |                         |                          | 10          |
| 32        | E                                                                   | 5109        | Contra Revenue for Goods Sold                                                                | F/N                        |                         |                          | 10          |
| 32        | E                                                                   | 5200        | Revenue From Services Provided                                                               | F/N                        |                         |                          | 10          |
| 32        | E                                                                   | 5209        | Contra Revenue for Services Provided                                                         | F/N                        |                         |                          | 10          |
| 32        | E                                                                   | 5310        | Interest Revenue - Other                                                                     | F/N                        |                         |                          | 10          |
| 32        | E                                                                   | 5311        | Interest Revenue - Investments                                                               | F/N                        |                         |                          | 10          |
| 32        | E                                                                   | 5312        | Interest Revenue - Loans Receivable/Uninvested Funds                                         | F/N                        |                         |                          | 10          |
| 32        | E                                                                   | 5317        | Contra Revenue for Interest Revenue - Loans Receivable                                       | F/N                        |                         |                          | 10          |
| 32        | E                                                                   | 5318        | Contra Revenue for Interest Revenue - Investments                                            | F/N                        |                         |                          | 10          |
| 32        | E                                                                   | 5319        | Contra Revenue for Interest Revenue - Other                                                  | F/N                        |                         |                          | 10          |
| 32        | E                                                                   | 5320        | Penalties, Fines, and Administrative Fees Revenue                                            | F/N                        |                         |                          | 10          |
| 32        | E                                                                   | 5329        | Contra Revenue for Penalties, Fines, and Administrative Fees                                 | F/N                        |                         |                          | 10          |
| 32        | E                                                                   | 5400        | Benefit Program Revenue                                                                      | F/N                        |                         |                          | 10          |
| 32        | E                                                                   | 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        | E                                                                   | 5600        | Donated Revenue - Financial Resources                                                        | N                          |                         |                          | 10          |
| 32        | E                                                                   | 5609        | Contra Revenue for Donations - Financial Resources                                           | N                          |                         |                          | 10          |
| 32        | E                                                                   | 5610        | Donated Revenue - Nonfinancial Resources                                                     | N                          |                         |                          | 10          |
| 32        | E                                                                   | 5619        | Contra Donated Revenue - Nonfinancial Resources                                              | N                          |                         |                          | 10          |
| 32        | E                                                                   | 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        | E                                                                   | 5720        | Financing Sources Transferred In Without Reimbursement                                       | F                          |                         |                          | 10          |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title                                                                                 | USSGL Account Attributes/1 |                         |                          |             |
|----------|------------|-------------|-----------------------------------------------------------------------------------------------------|----------------------------|-------------------------|--------------------------|-------------|
|          |            |             |                                                                                                     | Federal/Non Federal        | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Addl. Info. |
| 32       | E          | 5730        | Financing Sources Transferred Out Without Reimbursement                                             | F                          |                         |                          | 10          |
| 32       | E          | 5740        | Appropriated Earmarked Receipts Transferred In                                                      | F                          |                         |                          | 10          |
| 32       | E          | 5745        | Appropriated Earmarked Receipts Transferred Out                                                     | F                          |                         |                          | 10          |
| 32       | E          | 5750        | Expenditure Financing Sources - Transfers-In                                                        | F                          |                         |                          | 10          |
| 32       | E          | 5755        | Nonexpenditure Financing Sources - Transfers-In                                                     | F                          |                         |                          | 10          |
| 32       | E          | 5760        | Expenditure Financing Sources - Transfers-Out                                                       | F                          |                         |                          | 10          |
| 32       | E          | 5765        | Nonexpenditure Financing Sources - Transfers-Out                                                    | F                          |                         |                          | 10          |
| 32       | E          | 5780        | Imputed Financing Sources                                                                           | F                          |                         |                          | 10          |
| 32       | E          | 5790        | Other Financing Sources                                                                             | F                          |                         |                          | 10          |
| 32       | E          | 5799        | Adjustment of Appropriations Used                                                                   |                            |                         |                          | 10          |
| 32       | E          | 5800        | Tax Revenue Collected                                                                               | F/N                        |                         |                          | 10          |
| 32       | E          | 5801        | Tax Revenue Accrual Adjustment                                                                      | F/N                        |                         |                          | 10          |
| 32       | E          | 5809        | Contra Revenue for Taxes                                                                            | F/N                        |                         |                          | 10          |
| 32       | E          | 5890        | Tax Revenue Refunds                                                                                 | F/N                        |                         |                          | 10          |
| 32       | E          | 5900        | Other Revenue                                                                                       | F/N                        |                         |                          | 10          |
| 32       | E          | 5909        | Contra Revenue for Other Revenue                                                                    | F/N                        |                         |                          | 10          |
| 32       | E          | 5990        | Collections for Others                                                                              | F/N                        |                         |                          | 10          |
| 32       | E          | 5991        | Accrued Collections for Others                                                                      | F/N                        |                         |                          | 10          |
| 32       | E          | 6100        | Operating Expenses/Program Costs                                                                    | F/N                        |                         |                          | 10          |
| 32       | E          | 6190        | Contra Bad Debt Expense - Incurred for Others                                                       | F/N                        |                         |                          | 10          |
| 32       | E          | 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       | E          | 6330        | Other Interest Expenses                                                                             | F/N                        |                         |                          | 10          |
| 32       | E          | 6400        | Benefit Expense                                                                                     | F/N                        |                         |                          | 10          |
| 32       | E          | 6500        | Cost of Goods Sold                                                                                  | N                          |                         |                          | 10          |
| 32       | E          | 6600        | Applied Overhead                                                                                    | N                          |                         |                          | 10          |
| 32       | E          | 6610        | Cost Capitalization Offset                                                                          | N                          |                         |                          | 10          |
| 32       | E          | 6710        | Depreciation, Amortization, and Depletion                                                           | N                          |                         |                          | 10          |
| 32       | E          | 6720        | Bad Debt Expense                                                                                    | F/N                        |                         |                          | 10          |
| 32       | E          | 6730        | Imputed Costs                                                                                       | F                          |                         |                          | 10          |
| 32       | E          | 6790        | Other Expenses Not Requiring Budgetary Resources                                                    | F/N                        |                         |                          | 10          |
| 32       | E          | 6800        | Future Funded Expenses                                                                              | F/N                        |                         |                          | 10          |

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## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

| Line No.  | Trial Bal. | USSGL Acct. | USSGL Account Title                                                                                           | USSGL Account Attributes/1 |                         |                          |             |
|-----------|------------|-------------|---------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------|--------------------------|-------------|
|           |            |             |                                                                                                               | Federal/Non Federal        | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Addl. Info. |
|           |            |             |                                                                                                               |                            | Form and Content Notes  |                          |             |
| 32        | E          | 6850        | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F                          |                         |                          | 10          |
| 32        | E          | 6900        | Nonproduction Costs                                                                                           | F/N                        |                         |                          | 10          |
| 32        | E          | 7110        | Gains on Disposition of Assets - Other                                                                        | N                          |                         |                          | 10          |
| 32        | E          | 7111        | Gains on Disposition of Investments                                                                           | F/N                        |                         |                          | 10          |
| 32        | E          | 7112        | Gains on Disposition of Borrowings                                                                            | F                          |                         |                          | 10          |
| 32        | E          | 7180        | Unrealized Gains                                                                                              | F/N                        |                         |                          | 10          |
| 32        | E          | 7190        | Other Gains                                                                                                   | F/N                        |                         |                          | 10          |
| 32        | E          | 7210        | Losses on Disposition of Assets - Other                                                                       | N                          |                         |                          | 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                                                                                           | N                          |                         |                          | 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        | E          | 7500        | Distribution of Income - Dividend                                                                             | F/N                        |                         |                          | 10          |
| 32        | E          | 7600        | Changes in Actuarial Liability                                                                                | N                          |                         |                          | 10          |
|           |            |             |                                                                                                               |                            |                         |                          |             |
| <b>33</b> |            |             | <b>Cumulative Results of Operations - Other Funds</b>                                                         |                            |                         |                          |             |
| 33        | B          | 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          |

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## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title                                                                        | USSGL Account Attributes/1 |                         |                          |                        |
|----------|------------|-------------|--------------------------------------------------------------------------------------------|----------------------------|-------------------------|--------------------------|------------------------|
|          |            |             |                                                                                            | Federal/Non Federal        | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Form and Content Notes |
| 33       | E          | 5320        | Penalties, Fines, and Administrative Fees Revenue                                          | F/N                        |                         |                          | 11                     |
| 33       | E          | 5329        | Contra Revenue for Penalties, Fines, and Administrative Fees                               | F/N                        |                         |                          | 11                     |
| 33       | E          | 5400        | Benefit Program Revenue                                                                    | F/N                        |                         |                          | 11                     |
| 33       | E          | 5409        | Contra Revenue for Benefit Program Revenue                                                 | F/N                        |                         |                          | 11                     |
| 33       | E          | 5500        | Insurance and Guarantee Premium Revenue                                                    | N                          |                         |                          | 11                     |
| 33       | E          | 5509        | Contra Revenue for Insurance and Guarantee Premium Revenue                                 | N                          |                         |                          | 11                     |
| 33       | E          | 5600        | Donated Revenue - Financial Resources                                                      | N                          |                         |                          | 11                     |
| 33       | E          | 5609        | Contra Revenue for Donations - Financial Resources                                         | N                          |                         |                          | 11                     |
| 33       | E          | 5610        | Donated Revenue - Nonfinancial Resources                                                   | N                          |                         |                          | 11                     |
| 33       | E          | 5619        | Contra Donated Revenue - Nonfinancial Resources                                            | N                          |                         |                          | 11                     |
| 33       | E          | 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       | E          | 5730        | Financing Sources Transferred Out Without Reimbursement                                    | F                          |                         |                          | 11                     |
| 33       | E          | 5740        | Appropriated Earmarked Receipts Transferred In                                             | F                          |                         |                          | 11                     |
| 33       | E          | 5745        | Appropriated Earmarked Receipts Transferred Out                                            | F                          |                         |                          | 11                     |
| 33       | E          | 5750        | Expenditure Financing Sources - Transfers-In                                               | F                          |                         |                          | 11                     |
| 33       | E          | 5755        | Nonexpenditure Financing Sources - Transfers-In                                            | F                          |                         |                          | 11                     |
| 33       | E          | 5760        | Expenditure Financing Sources - Transfers-Out                                              | F                          |                         |                          | 11                     |
| 33       | E          | 5765        | Nonexpenditure Financing Sources - Transfers-Out                                           | F                          |                         |                          | 11                     |
| 33       | E          | 5780        | Imputed Financing Sources                                                                  | F                          |                         |                          | 11                     |
| 33       | E          | 5790        | Other Financing Sources                                                                    | F                          |                         |                          | 11                     |
| 33       | E          | 5799        | Adjustment of Appropriations Used                                                          |                            |                         |                          | 11                     |
| 33       | E          | 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       | E          | 5900        | Other Revenue                                                                              | F/N                        |                         |                          | 11                     |
| 33       | E          | 5909        | Contra Revenue for Other Revenue                                                           | F/N                        |                         |                          | 11                     |
| 33       | E          | 5990        | Collections for Others                                                                     | F/N                        |                         |                          | 11                     |
| 33       | E          | 5991        | Accrued Collections for Others                                                             | F/N                        |                         |                          | 11                     |

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## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

| Line No. | Trial Bal. | USSGL Acct. | USSGL Account Title                                                                                           | USSGL Account Attributes/1 |                         |                          | Addl. Info. |
|----------|------------|-------------|---------------------------------------------------------------------------------------------------------------|----------------------------|-------------------------|--------------------------|-------------|
|          |            |             |                                                                                                               | Federal/Non Federal        | Entity (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) |             |
| 33       | E          | 6100        | Operating Expenses/Program Costs                                                                              | F/N                        |                         |                          | 11          |
| 33       | E          | 6190        | Contra Bad Debt Expense - Incurred for Others                                                                 | F/N                        |                         |                          | 11          |
| 33       | E          | 6199        | Adjustment to Subsidy Expense                                                                                 | N                          |                         |                          | 11          |
| 33       | E          | 6310        | Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank           | F                          |                         |                          | 11          |
| 33       | E          | 6320        | Interest Expenses on Securities                                                                               | F/N                        |                         |                          | 11          |
| 33       | E          | 6330        | Other Interest Expenses                                                                                       | F/N                        |                         |                          | 11          |
| 33       | E          | 6400        | Benefit Expense                                                                                               | F/N                        |                         |                          | 11          |
| 33       | E          | 6500        | Cost of Goods Sold                                                                                            | N                          |                         |                          | 11          |
| 33       | E          | 6600        | Applied Overhead                                                                                              | N                          |                         |                          | 11          |
| 33       | E          | 6610        | Cost Capitalization Offset                                                                                    | N                          |                         |                          | 11          |
| 33       | E          | 6710        | Depreciation, Amortization, and Depletion                                                                     | N                          |                         |                          | 11          |
| 33       | E          | 6720        | Bad Debt Expense                                                                                              | F/N                        |                         |                          | 11          |
| 33       | E          | 6730        | Imputed Costs                                                                                                 | F                          |                         |                          | 11          |
| 33       | E          | 6790        | Other Expenses Not Requiring Budgetary Resources                                                              | F/N                        |                         |                          | 11          |
| 33       | E          | 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       | E          | 7110        | Gains on Disposition of Assets - Other                                                                        | N                          |                         |                          | 11          |
| 33       | E          | 7111        | Gains on Disposition of Investments                                                                           | F/N                        |                         |                          | 11          |
| 33       | E          | 7112        | Gains on Disposition of Borrowings                                                                            | F                          |                         |                          | 11          |
| 33       | E          | 7180        | Unrealized Gains                                                                                              | F/N                        |                         |                          | 11          |
| 33       | E          | 7190        | Other Gains                                                                                                   | F/N                        |                         |                          | 11          |
| 33       | E          | 7210        | Losses on Disposition of Assets - Other                                                                       | N                          |                         |                          | 11          |
| 33       | E          | 7211        | Losses on Disposition of Investments                                                                          | F/N                        |                         |                          | 11          |
| 33       | E          | 7212        | Losses on Disposition of Borrowings                                                                           | F                          |                         |                          | 11          |
| 33       | E          | 7280        | Unrealized Losses                                                                                             | F/N                        |                         |                          | 11          |
| 33       | E          | 7290        | Other Losses                                                                                                  | F/N                        |                         |                          | 11          |
| 33       | E          | 7300        | Extraordinary Items                                                                                           | N                          |                         |                          | 11          |
| 33       | E          | 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          |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Balance Sheet for Fiscal 2006 Reporting

| Line No.  | Trial Bal.                                | USSGL Acct. | USSGL Account Title               | USSGL Account Attributes/1 |                          |                          |             |
|-----------|-------------------------------------------|-------------|-----------------------------------|----------------------------|--------------------------|--------------------------|-------------|
|           |                                           |             |                                   | Federal/Non Federal        | Entitiy (E)/ NonEnt. (O) | Covered (C)/ NotCov. (U) | Addl. Info. |
| 33        | E                                         | 7500        | Distribution of Income - Dividend | F/N                        |                          |                          | 11          |
| 33        | E                                         | 7600        | Changes in Actuarial Liability    | N                          |                          |                          | 11          |
| <b>34</b> | <b>Total Net Position</b>                 |             |                                   |                            |                          |                          |             |
| 34        | CALC (29..33)                             |             |                                   |                            |                          |                          |             |
| <b>35</b> | <b>Total Liabilities and Net Position</b> |             |                                   |                            |                          |                          |             |
| 35        | CALC (28 + 34)                            |             |                                   |                            |                          |                          |             |



SUPPLEMENT

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

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## SUPPLEMENTAL

## SECTION V

## USSGL Crosswalk - Statement of Net Cost for Fiscal 2006 Reporting

| Line No.              | Trial Bal.                   | USSGL Account | USSGL Account Title                                                                                           | USSGL Account Attributes/1<br>Adjusted Trial Balance |               |                  |                |
|-----------------------|------------------------------|---------------|---------------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------------|------------------|----------------|
|                       |                              |               |                                                                                                               | Federal/<br>NonFederal                               | Exchange<br>/ | Cust/<br>Noncust | Addl.<br>Info. |
| <b>Program Costs:</b> |                              |               |                                                                                                               |                                                      |               |                  |                |
| <b>Program A:</b>     |                              |               |                                                                                                               |                                                      |               |                  |                |
| <b>1</b>              | <b>Gross costs (Note 22)</b> |               |                                                                                                               |                                                      |               |                  |                |
| 1                     | E                            | 6100          | Operating Expenses/Program Costs                                                                              | F/N                                                  |               |                  | 2              |
| 1                     | E                            | 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 and/or the Federal Financing Bank           | F                                                    |               |                  | 2              |
| 1                     | E                            | 6320          | Interest Expenses on Securities                                                                               | F/N                                                  |               |                  | 2              |
| 1                     | E                            | 6330          | Other Interest Expenses                                                                                       | F/N                                                  |               |                  | 2              |
| 1                     | E                            | 6400          | Benefit Expense                                                                                               | F/N                                                  |               |                  | 2,3            |
| 1                     | E                            | 6500          | Cost of Goods Sold                                                                                            | N                                                    |               |                  | 2              |
| 1                     | E                            | 6600          | Applied Overhead                                                                                              | N                                                    |               |                  | 2              |
| 1                     | E                            | 6610          | Cost Capitalization Offset                                                                                    | N                                                    |               |                  | 2              |
| 1                     | E                            | 6710          | Depreciation, Amortization, and Depletion                                                                     | N                                                    |               |                  | 2              |
| 1                     | E                            | 6720          | Bad Debt Expense                                                                                              | F/N                                                  |               |                  | 2              |
| 1                     | E                            | 6730          | Imputed Costs                                                                                                 | F                                                    |               |                  | 2              |
| 1                     | E                            | 6790          | Other Expenses Not Requiring Budgetary Resources                                                              | F/N                                                  |               |                  | 2              |
| 1                     | E                            | 6800          | Future Funded Expenses                                                                                        | F/N                                                  |               |                  | 2,3,4          |
| 1                     | E                            | 6850          | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) | F                                                    |               |                  | 3              |
| 1                     | E                            | 6900          | Nonproduction Costs                                                                                           | F/N                                                  |               |                  | 3,5            |
| 1                     | E                            | 7210          | Losses on Disposition of Assets - Other                                                                       | F/N                                                  | X             |                  | 2,3            |
| 1                     | E                            | 7211          | Losses on Disposition of Investments                                                                          | F/N                                                  | X             |                  | 2,3            |
| 1                     | E                            | 7212          | Losses on Disposition of Borrowings                                                                           | F/N                                                  | X             |                  | 2,3            |
| 1                     | E                            | 7280          | Unrealized Losses                                                                                             | F/N                                                  | X             |                  | 2,3            |
| 1                     | E                            | 7290          | Other Losses                                                                                                  | F/N                                                  | X             |                  | 2,3            |
| 1                     | E                            | 7300          | Extraordinary Items                                                                                           | N                                                    | X             |                  | 2,3            |
| 1                     | E                            | 7500          | Distribution of Income - Dividend                                                                             | N                                                    | X             |                  | 2,3            |
| 1                     | E                            | 7600          | Changes in Actuarial Liability                                                                                | N                                                    |               |                  | 2,3            |

## SUPPLEMENTAL

## SECTION V

## USSGL Crosswalk - Statement of Net Cost for Fiscal 2006 Reporting

| Line No. | Trial Bal. | USSGL Account | USSGL Account Title                                                                                           | USSGL Account Attributes/1<br>Adjusted Trial Balance |               |                  |                |
|----------|------------|---------------|---------------------------------------------------------------------------------------------------------------|------------------------------------------------------|---------------|------------------|----------------|
|          |            |               |                                                                                                               | Federal/<br>NonFederal                               | Exchange<br>/ | Cust/<br>Noncust | Addl.<br>Info. |
| <b>2</b> |            |               | <b>Less: Earned Revenue</b>                                                                                   |                                                      |               |                  |                |
| 2        | E          | 5100          | Revenue From Goods Sold                                                                                       | F/N                                                  | X             |                  | 6              |
| 2        | E          | 5109          | Contra Revenue for Goods Sold                                                                                 | F/N                                                  | X             |                  | 6              |
| 2        | E          | 5200          | Revenue From Services Provided                                                                                | F/N                                                  | X             |                  | 6              |
| 2        | E          | 5209          | Contra Revenue for Services Provided                                                                          | F/N                                                  | X             |                  | 6              |
| 2        | E          | 5310          | Interest Revenue - Other                                                                                      | F/N                                                  | X             | A                |                |
| 2        | E          | 5311          | Interest Revenue - Investments                                                                                | F/N                                                  | X             | A                |                |
| 2        | E          | 5312          | Interest Revenue - Loans Receivable/Uninvested Funds                                                          | F/N                                                  | X             | A                |                |
| 2        | E          | 5317          | Contra Revenue for Interest Revenue - Loans Receivable                                                        | F/N                                                  | X             | A                |                |
| 2        | E          | 5318          | Contra Revenue for Interest Revenue - Investments                                                             | F/N                                                  | X             | A                |                |
| 2        | E          | 5319          | Contra Revenue for Interest Revenue - Other                                                                   | F/N                                                  | X             | A                |                |
| 2        | E          | 5320          | Penalties, Fines, and Administrative Fees Revenue                                                             | F/N                                                  | X             | A                |                |
| 2        | E          | 5329          | Contra Revenue for Penalties, Fines, and Administrative Fees                                                  | F/N                                                  | X             | A                |                |
| 2        | E          | 5400          | Benefit Program Revenue                                                                                       | F/N                                                  | X             |                  |                |
| 2        | E          | 5409          | Contra Revenue for Benefit Program Revenue                                                                    | F/N                                                  | X             |                  |                |
| 2        | E          | 5500          | Insurance and Guarantee Premium Revenue                                                                       | N                                                    | X             |                  | 6              |
| 2        | E          | 5509          | Contra Revenue for Insurance and Guarantee Premium Revenue                                                    | N                                                    | X             |                  | 6              |
| 2        | E          | 5900          | Other Revenue                                                                                                 | F/N                                                  | X             |                  |                |
| 2        | E          | 5909          | Contra Revenue for Other Revenue                                                                              | F/N                                                  | X             |                  |                |
| 2        | E          | 7110          | Gains on Disposition of Assets - Other                                                                        | F/N                                                  | X             |                  | 2,3            |
| 2        | E          | 7111          | Gains on Disposition of Investments                                                                           | F/N                                                  | X             |                  | 2,3            |
| 2        | E          | 7112          | Gains on Disposition of Borrowings                                                                            | F/N                                                  | X             |                  | 2,3            |
| 2        | E          | 7180          | Unrealized Gains                                                                                              | F/N                                                  | X             |                  | 2,3            |
| 2        | E          | 7190          | Other Gains                                                                                                   | F/N                                                  | X             |                  | 2,3            |
|          |            |               |                                                                                                               |                                                      |               |                  |                |
| <b>3</b> |            |               | <b>Net Program Costs</b>                                                                                      |                                                      |               |                  |                |
| 3        |            | CALC (1 - 2)  |                                                                                                               |                                                      |               |                  |                |
|          |            |               |                                                                                                               |                                                      |               |                  |                |
| <b>4</b> |            |               | <b>Costs not assigned to programs</b>                                                                         |                                                      |               |                  |                |
| 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            |

## SUPPLEMENTAL

## SECTION V

## USSGL Crosswalk - Statement of Net Cost for Fiscal 2006 Reporting

| Line No. | Trial Bal. | USSGL Account | USSGL Account Title                                     | USSGL Account Attributes/1<br>Adjusted Trial Balance |               |                  |               |
|----------|------------|---------------|---------------------------------------------------------|------------------------------------------------------|---------------|------------------|---------------|
|          |            |               |                                                         | Federal/<br>NonFederal                               | Exchange<br>/ | Cust/<br>Noncust | Add.<br>Info. |
| 4        | E          | 6900          | Nonproduction Costs                                     | F/N                                                  |               |                  | 3,7           |
| 4        | E          | 7210          | Losses on Disposition of Assets - Other                 | N                                                    | X             |                  | 3,7           |
| 4        | E          | 7211          | Losses on Disposition of Investments                    | F/N                                                  | X             |                  | 3,7           |
| 4        | E          | 7212          | Losses on Disposition of Borrowings                     | F                                                    | X             |                  | 3,7           |
| 4        | E          | 7280          | Unrealized Losses                                       | F/N                                                  | X             |                  | 3,7           |
| 4        | E          | 7290          | Other Losses                                            | F/N                                                  | X             |                  | 3,7           |
| 4        | E          | 7300          | Extraordinary Items                                     | F/N                                                  | X             |                  | 3,7           |
| 4        | E          | 7500          | Distribution of Income - Dividend                       | N                                                    | X             |                  | 3,7           |
| 4        | E          | 7600          | Changes in Actuarial Liability                          | N                                                    |               |                  | 3,7           |
| <b>5</b> |            |               | <b>Less: Earned revenues not attributed to programs</b> |                                                      |               |                  |               |
| 5        | E          | 5310          | Interest Revenue - Other                                | F/N                                                  | X             |                  | 8             |
| 5        | E          | 5311          | Interest Revenue - Investments                          | F/N                                                  | X             |                  | 8             |
| 5        | E          | 5312          | Interest Revenue - Loans Receivable/Uninvested Funds    | F/N                                                  | X             |                  | 8             |
| 5        | E          | 5317          | Contra Revenue for Interest Revenue - Loans Receivable  | F/N                                                  | X             |                  | 8             |
| 5        | E          | 5318          | Contra Revenue for Interest Revenue - Investments       | F/N                                                  | X             |                  | 8             |
| 5        | E          | 5319          | Contra Revenue for Interest Revenue - Other             | F/N                                                  | X             |                  | 8             |
| 5        | E          | 5900          | Other Revenue                                           | F/N                                                  | X             |                  | 8             |
| 5        | E          | 5909          | Contra Revenue for Other Revenue                        | F/N                                                  | X             |                  | 8             |
| 5        | E          | 7110          | Gains on Disposition of Assets - Other                  | N                                                    | X             |                  | 3,7           |
| 5        | E          | 7111          | Gains on Disposition of Investments                     | F/N                                                  | X             |                  | 3,7           |
| 5        | E          | 7112          | Gains on Disposition of Borrowings                      | F                                                    | X             |                  | 3,7           |
| 5        | E          | 7180          | Unrealized Gains                                        | F/N                                                  | X             |                  | 3,7           |
| 5        | E          | 7190          | Other Gains                                             | F/N                                                  | X             |                  | 3,7           |
| <b>6</b> |            |               | <b>Net Cost of Operations</b>                           |                                                      |               |                  |               |
| 6        |            | CALC (3+4-5)  |                                                         |                                                      |               |                  |               |

**SUPPLEMENTAL**

**SECTION V**

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

## SECTION V

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2006 Reporting

| Line No.                                 | Trial Bal.                                         | USSGL Account | USSGL Account Title                                                                        | Earmarked Funds | All Other Funds | USSGL Account Attributes/1    |                     | Addl. Info. |
|------------------------------------------|----------------------------------------------------|---------------|--------------------------------------------------------------------------------------------|-----------------|-----------------|-------------------------------|---------------------|-------------|
|                                          |                                                    |               |                                                                                            |                 |                 | Exch./ Nonexch.               | Custodial/ Noncust. |             |
| <b>Cumulative Results Of Operations:</b> |                                                    |               |                                                                                            |                 |                 | <b>Adjusted Trial Balance</b> |                     |             |
| <b>1</b>                                 | <b>Beginning Balances</b>                          |               |                                                                                            |                 |                 |                               |                     |             |
| 1                                        | B                                                  | 3310          | Cumulative Results of Operations                                                           | X               | X               |                               |                     |             |
| <b>2</b>                                 | <b>Adjustments (+/-)</b>                           |               |                                                                                            |                 |                 |                               |                     |             |
| <b>2a</b>                                | <b>Changes in Accounting Principles (+/-)</b>      |               |                                                                                            |                 |                 |                               |                     |             |
| 2a                                       | E                                                  | 5709          | Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | X               | X               |                               |                     |             |
| 2a                                       | E                                                  | 7401          | Prior-Period Adjustments Due to Changes in Accounting Principles                           | X               | X               |                               |                     |             |
| <b>2b</b>                                | <b>Corrections of Errors (+/-)</b>                 |               |                                                                                            |                 |                 |                               |                     |             |
| 2b                                       | E                                                  | 5708          | Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors            | X               | X               |                               |                     |             |
| 2b                                       | E                                                  | 7400          | Prior-Period Adjustments Due to Corrections of Errors                                      | X               | X               |                               |                     |             |
| <b>3</b>                                 | <b>Beginning Balances, as Adjusted</b>             |               |                                                                                            |                 |                 |                               |                     |             |
| 3                                        | CALC (1..2b)                                       |               |                                                                                            | X               | X               |                               |                     |             |
| <b>Budgetary Financing Sources:</b>      |                                                    |               |                                                                                            |                 |                 |                               |                     |             |
| <b>4</b>                                 | <b>Other Adjustments (Rescissions, etc.) (+/-)</b> |               |                                                                                            |                 |                 |                               |                     |             |
| 4                                        | E                                                  | 5790          | Other Financing Sources                                                                    | X               | X               |                               |                     | 8           |
| <b>5</b>                                 | <b>Appropriations Used</b>                         |               |                                                                                            |                 |                 |                               |                     |             |
| 5                                        | E                                                  | 5700          | Expended Appropriations                                                                    | X               | X               |                               |                     | 4           |
| <b>6</b>                                 | <b>Nonexchange Revenue</b>                         |               |                                                                                            |                 |                 |                               |                     |             |
| 6                                        | E                                                  | 5310          | Interest Revenue - Other                                                                   | X               | X               | T                             | A                   |             |
| 6                                        | E                                                  | 5311          | Interest Revenue - Investments                                                             | X               | X               | T                             | A                   |             |
| 6                                        | E                                                  | 5312          | Interest Revenue - Loans Receivable/Uninvested                                             | X               | X               | T                             | A                   |             |
| 6                                        | E                                                  | 5317          | Contra Revenue for Interest Revenue - Loans                                                | X               | X               | T                             | A                   |             |
| 6                                        | E                                                  | 5318          | Contra Revenue for Interest Revenue - Investments                                          | X               | X               | T                             | A                   |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2006 Reporting

| Line No. | Trial Bal. | USSGL Account | USSGL Account Title                                           | Earmarked Funds | All Other Funds | USSGL Account Attributes/1 |                     | Addl. Info. |
|----------|------------|---------------|---------------------------------------------------------------|-----------------|-----------------|----------------------------|---------------------|-------------|
|          |            |               |                                                               |                 |                 | Exch./ Nonexch.            | Custodial/ Noncust. |             |
|          |            |               |                                                               |                 |                 | Adjusted Trial Balance     |                     |             |
| 6        | E          | 5319          | Contra Revenue for Interest Revenue - Other                   | X               | X               | T                          | A                   |             |
| 6        | E          | 5320          | Penalties, Fines, and Administrative Fees Revenue             | X               | X               | T                          | A                   |             |
| 6        | E          | 5329          | Contra Revenue for Penalties, Fines, and Administrative Fees  | X               | X               | T                          | A                   |             |
| 6        | E          | 5400          | Benefit Program Revenue                                       | X               | X               | T                          |                     |             |
| 6        | E          | 5409          | Contra Revenue for Benefit Program Revenue                    | X               | X               | T                          |                     |             |
| 6        | E          | 5800          | Tax Revenue Collected                                         | X               | X               | T                          | A                   | 9, 12       |
| 6        | E          | 5801          | Tax Revenue Accrual Adjustment                                | X               | X               | T                          | A                   | 9, 12       |
| 6        | E          | 5809          | Contra Revenue for Taxes                                      | X               | X               | T                          | A                   | 9, 12       |
| 6        | E          | 5890          | Tax Revenue Refunds                                           | X               | X               | T                          | A                   | 9, 12       |
| 6        | E          | 5900          | Other Revenue                                                 | X               | X               | T                          | A                   |             |
| 6        | E          | 5909          | Contra Revenue for Other Revenue                              | X               | X               | T                          | A                   |             |
| <b>7</b> |            |               | <b>Donations and Forfeitures of Cash and Cash Equivalents</b> |                 |                 |                            |                     |             |
| 7        | E          | 5600          | Donated Revenue - Financial Resources                         | X               | X               | T                          |                     | 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           |
| <b>8</b> |            |               | <b>Transfers-In/Out Without Reimbursement (+/-)</b>           |                 |                 |                            |                     |             |
| 8        | E          | 5740          | Appropriated Earmarked Receipts Transferred In                | X               | X               |                            |                     |             |
| 8        | E          | 5745          | Appropriated Earmarked Receipts Transferred Out               | X               | X               |                            |                     |             |
| 8        | E          | 5750          | Expenditure Financing Sources - Transfers-In                  | X               | X               |                            |                     |             |
| 8        | E          | 5755          | Nonexpenditure Financing Sources - Transfers-In               | X               | X               |                            |                     |             |
| 8        | E          | 5760          | Expenditure Financing Sources - Transfers-Out                 | X               | X               |                            |                     |             |
| 8        | E          | 5765          | Nonexpenditure Financing Sources - Transfers-Out              | X               | X               |                            |                     |             |
| <b>9</b> |            |               | <b>Other (+/-)</b>                                            |                 |                 |                            |                     |             |
| 9        | E          | 5790          | Other Financing Sources                                       | X               | X               |                            |                     | 2           |
| 9        | E          | 7110          | Gains on Disposition of Assets - Other                        | X               | X               | T                          |                     | 2           |
| 9        | E          | 7111          | Gains on Disposition of Investments                           | X               | X               | T                          |                     | 2           |
| 9        | E          | 7112          | Gains on Disposition of Borrowings                            | X               | X               | T                          |                     | 2           |
| 9        | E          | 7180          | Unrealized Gains                                              | X               | X               | T                          |                     | 2           |
| 9        | E          | 7190          | Other Gains                                                   | X               | X               | T                          |                     | 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               | T                          |                     | 2           |
| 9        | E          | 7280          | Unrealized Losses                                             | X               | X               | T                          |                     | 2           |
| 9        | E          | 7290          | Other Losses                                                  | X               | X               | T                          |                     | 2           |
| 9        | E          | 7500          | Distribution of Income - Dividend                             | X               | X               | T                          |                     | 2           |



## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2006 Reporting

| Line No.                                       | Trial Bal.                                          | USSGL Account | USSGL Account Title                                     | Earmarked Funds | All Other Funds | USSGL Account Attributes/1 |                     | Addl. Info. |
|------------------------------------------------|-----------------------------------------------------|---------------|---------------------------------------------------------|-----------------|-----------------|----------------------------|---------------------|-------------|
|                                                |                                                     |               |                                                         |                 |                 | Exch./ Nonexch.            | Custodial/ Noncust. |             |
| <b>Other Financing Sources (Non Exchange):</b> |                                                     |               |                                                         |                 |                 |                            |                     |             |
| <b>10</b>                                      | <b>Donations and Forfeitures of Property</b>        |               |                                                         |                 |                 |                            |                     |             |
| 10                                             | E                                                   | 5610          | Donated Revenue - Nonfinancial Resources                | X               | X               | T                          |                     | 12          |
| 10                                             | E                                                   | 5619          | Contra Donated Revenue - Nonfinancial Resources         | X               | X               | T                          |                     | 12          |
| 10                                             | E                                                   | 5900          | Other Revenue                                           | X               | X               | T                          |                     | 5, 6        |
| 10                                             | E                                                   | 5909          | Contra Revenue for Other Revenue                        | X               | X               | T                          |                     | 5, 6        |
| <b>11</b>                                      | <b>Transfers-In/Out Without Reimbursement (+/-)</b> |               |                                                         |                 |                 |                            |                     |             |
| 11                                             | E                                                   | 5720          | Financing Sources Transferred In Without                | X               | X               |                            |                     |             |
| 11                                             | E                                                   | 5730          | Financing Sources Transferred Out Without Reimbursement | X               | X               |                            |                     |             |
| <b>12</b>                                      | <b>Imputed Financing</b>                            |               |                                                         |                 |                 |                            |                     |             |
| 12                                             | E                                                   | 5780          | Imputed Financing Sources                               | X               | X               |                            |                     |             |
| <b>13</b>                                      | <b>Other (+/-)</b>                                  |               |                                                         |                 |                 |                            |                     |             |
| 13                                             | E                                                   | 5790          | Other Financing Sources                                 | X               | X               |                            |                     | 5           |
| 13                                             | E                                                   | 5799          | Adjustment of Appropriations Used                       | X               | X               |                            |                     | 5           |
| 13                                             | E                                                   | 5900          | Other Revenue                                           | X               | X               | T                          |                     | 5, 7        |
| 13                                             | E                                                   | 5909          | Contra Revenue for Other Revenue                        | X               | X               | T                          |                     | 5, 7        |
| 13                                             | E                                                   | 7110          | Gains on Disposition of Assets - Other                  | X               | X               | T                          |                     | 5           |
| 13                                             | E                                                   | 7111          | Gains on Disposition of Investments                     | X               | X               | T                          |                     | 5           |
| 13                                             | E                                                   | 7112          | Gains on Disposition of Borrowings                      | X               | X               | T                          |                     | 5           |
| 13                                             | E                                                   | 7180          | Unrealized Gains                                        | X               | X               | T                          |                     | 5           |
| 13                                             | E                                                   | 7190          | Other Gains                                             | X               | X               | T                          |                     | 5           |
| 13                                             | E                                                   | 7210          | Losses on Disposition of Assets - Other                 | X               | X               | T                          |                     | 5           |
| 13                                             | E                                                   | 7211          | Losses on Disposition of Investments                    | X               | X               | T                          |                     | 5           |
| 13                                             | E                                                   | 7212          | Losses on Disposition of Borrowings                     | X               | X               | T                          |                     | 5           |
| 13                                             | E                                                   | 7280          | Unrealized Losses                                       | X               | X               | T                          |                     | 5           |
| 13                                             | E                                                   | 7290          | Other Losses                                            | X               | X               | T                          |                     | 5           |
| 13                                             | E                                                   | 7500          | Distribution of Income - Dividend                       | X               | X               | T                          |                     | 5           |
| <b>14</b>                                      | <b>Total Financing Sources</b>                      |               |                                                         |                 |                 |                            |                     |             |
| 14                                             | CALC (4..13)                                        |               |                                                         | X               | X               |                            |                     |             |
| <b>15</b>                                      | <b>Net Cost of Operations (+/-)</b>                 |               |                                                         | X               | X               |                            |                     |             |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2006 Reporting

| Line No.                            | Trial Bal. | USSGL Account | USSGL Account Title                                                                          | Earmarked Funds | All Other Funds | USSGL Account Attributes/1 |                     | Addl. Info. |
|-------------------------------------|------------|---------------|----------------------------------------------------------------------------------------------|-----------------|-----------------|----------------------------|---------------------|-------------|
|                                     |            |               |                                                                                              |                 |                 | Exch./ Nonexch.            | Custodial/ Noncust. |             |
|                                     |            |               |                                                                                              |                 |                 | Adjusted Trial Balance     |                     |             |
| <b>16</b>                           |            |               | <b>Net Change</b>                                                                            |                 |                 |                            |                     |             |
| 16                                  |            |               | CALC (14-15)                                                                                 |                 |                 |                            |                     |             |
| <b>17</b>                           |            |               | <b>Cumulative Results of Operations</b>                                                      |                 |                 |                            |                     |             |
| 17                                  |            |               | CALC (3+16)                                                                                  | X               | X               |                            |                     |             |
| <b>Unexpended Appropriations:</b>   |            |               |                                                                                              |                 |                 |                            |                     |             |
| <b>18</b>                           |            |               | <b>Beginning Balances</b>                                                                    |                 |                 |                            |                     |             |
| 18                                  | B          | 3100          | Unexpended Appropriations - Cumulative                                                       | X               | X               |                            |                     |             |
| <b>19</b>                           |            |               | <b>Adjustments (+/-)</b>                                                                     |                 |                 |                            |                     |             |
| <b>19a</b>                          |            |               | <b>Changes in Accounting Principles (+/-)</b>                                                |                 |                 |                            |                     |             |
| 19a                                 | E          | 3109          | Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles | X               | X               |                            |                     |             |
| <b>19b</b>                          |            |               | <b>Corrections of Errors (+/-)</b>                                                           |                 |                 |                            |                     |             |
| 19b                                 | E          | 3108          | Unexpended Appropriations - Prior-Period Adjustments Due to Correction of Errors             | X               | X               |                            |                     |             |
| <b>20</b>                           |            |               | <b>Beginning Balances, as Adjusted</b>                                                       |                 |                 |                            |                     |             |
| 20                                  |            |               | CALC (18..19b)                                                                               | X               | X               |                            |                     |             |
| <b>Budgetary Financing Sources:</b> |            |               |                                                                                              |                 |                 |                            |                     |             |
| <b>21</b>                           |            |               | <b>Appropriations Received</b>                                                               |                 |                 |                            |                     |             |
| 21                                  | E          | 3101          | Unexpended Appropriations - Appropriations Received                                          | X               | X               |                            |                     | 11          |
| <b>22</b>                           |            |               | <b>Appropriations Transferred-In/Out (+/-)</b>                                               |                 |                 |                            |                     |             |
| 22                                  | E          | 3102          | Unexpended Appropriations - Transfers-In                                                     | X               | X               |                            |                     | 4           |
| 22                                  | E          | 3103          | Unexpended Appropriations - Transfers-Out                                                    | X               | X               |                            |                     | 4           |
| <b>23</b>                           |            |               | <b>Other Adjustments (Rescissions, etc.) (+/-)</b>                                           |                 |                 |                            |                     |             |
| 23                                  | E          | 3106          | Unexpended Appropriations - Adjustments                                                      | X               | X               |                            |                     | 4           |
| <b>24</b>                           |            |               | <b>Appropriations Used</b>                                                                   |                 |                 |                            |                     |             |
| 24                                  | E          | 3107          | Unexpended Appropriations - Used                                                             | X               | X               |                            |                     |             |
| <b>25</b>                           |            |               | <b>Total Budgetary Financing Sources</b>                                                     |                 |                 |                            |                     |             |
| 25                                  |            |               | CALC (21..24)                                                                                | X               | X               |                            |                     |             |

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2006 Reporting

| Line No.  | Trial Bal. | USSGL Account | USSGL Account Title                    | Earmarked Funds | All Other Funds | USSGL Account Attributes/1 |                     | Addl. Info. |
|-----------|------------|---------------|----------------------------------------|-----------------|-----------------|----------------------------|---------------------|-------------|
|           |            |               |                                        |                 |                 | Exch./ Nonexch.            | Custodial/ Noncust. |             |
|           |            |               |                                        |                 |                 | Adjusted Trial Balance     |                     |             |
| <b>26</b> |            |               | <b>Total Unexpended Appropriations</b> |                 |                 |                            |                     |             |
| 26        |            | CALC (20+25)  |                                        | X               | X               |                            |                     |             |
| <b>27</b> |            |               | <b>Net Position</b>                    |                 |                 |                            |                     |             |
| 27        |            | CALC (17+26)  |                                        | X               | X               |                            |                     | 10          |

## SUPPLEMENT

## SECTION V

FOOTNOTES AND ADDITIONAL INFORMATION:

- 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 4A 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.

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

| Line No.                                     | Trial Bal.                                                                                               | USSGL Account | USSGL Account Title                                                                 | USSGL Account Attributes/1<br>Adjusted Trial Balance |                |             |
|----------------------------------------------|----------------------------------------------------------------------------------------------------------|---------------|-------------------------------------------------------------------------------------|------------------------------------------------------|----------------|-------------|
|                                              |                                                                                                          |               |                                                                                     | Federal/NonFed.                                      | Exch./Nonexch. | Addl. Info. |
| <b>Resources Used to Finance Activities:</b> |                                                                                                          |               |                                                                                     |                                                      |                |             |
| <b>Budgetary Resources Obligated</b>         |                                                                                                          |               |                                                                                     |                                                      |                |             |
| <b>1</b>                                     | <b>Obligations incurred (Must = SBR line 8)</b>                                                          |               |                                                                                     |                                                      |                |             |
| 1                                            | E-B                                                                                                      | 4801          | Undelivered Orders - Obligations, Unpaid                                            |                                                      |                |             |
| 1                                            | E-B                                                                                                      | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                  |                                                      |                |             |
| 1                                            | E                                                                                                        | 4881          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid           |                                                      |                |             |
| 1                                            | E                                                                                                        | 4882          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced |                                                      |                |             |
| 1                                            | E-B                                                                                                      | 4901          | Delivered Orders - Obligations, Unpaid                                              |                                                      |                |             |
| 1                                            | E                                                                                                        | 4902          | Delivered Orders - Obligations, Paid                                                |                                                      |                |             |
| 1                                            | E-B                                                                                                      | 4908          | Authority Outlayed Not Yet Disbursed                                                |                                                      |                |             |
| 1                                            | E                                                                                                        | 4981          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid             |                                                      |                |             |
| 1                                            | E                                                                                                        | 4982          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid               |                                                      |                |             |
| <b>2</b>                                     | <b>Less: Spending authority from offsetting collections and recoveries (Must = EOY SBR line 2, 3D)/2</b> |               |                                                                                     |                                                      |                |             |
| 2                                            | E                                                                                                        | 4212          | Liquidation of Deficiency - Offsetting Collections                                  |                                                      |                |             |
| 2                                            | E-B                                                                                                      | 4221          | Unfilled Customer Orders Without Advance                                            |                                                      |                | 3           |
| 2                                            | E-B                                                                                                      | 4222          | Unfilled Customer Orders With Advance                                               |                                                      |                | 3           |
| 2                                            | E-B                                                                                                      | 4225          | Appropriation Trust Fund Expenditure Transfers - Receivable                         |                                                      |                |             |
| 2                                            | E-B                                                                                                      | 4251          | Reimbursements and Other Income Earned - Receivable                                 |                                                      |                |             |
| 2                                            | E                                                                                                        | 4252          | Reimbursements and Other Income Earned - Collected                                  |                                                      |                |             |
| 2                                            | E                                                                                                        | 4255          | Appropriation Trust Fund Expenditure Transfers - Collected                          |                                                      |                |             |
| 2                                            | E                                                                                                        | 4260          | Actual Collections of "governmental-type" Fees                                      |                                                      |                |             |
| 2                                            | E                                                                                                        | 4261          | Actual Collections of Business-Type Fees                                            |                                                      |                |             |
| 2                                            | E                                                                                                        | 4262          | Actual Collections of Loan Principal                                                |                                                      |                |             |
| 2                                            | E                                                                                                        | 4263          | Actual Collections of Loan Interest                                                 |                                                      |                |             |
| 2                                            | E                                                                                                        | 4264          | Actual Collections of Rent                                                          |                                                      |                |             |
| 2                                            | E                                                                                                        | 4265          | Actual Collections From Sale of Foreclosed Property                                 |                                                      |                |             |
| 2                                            | E                                                                                                        | 4266          | Other Actual Business-Type Collections From Non-Federal Sources                     |                                                      |                |             |
| 2                                            | E                                                                                                        | 4267          | Other Actual "governmental-type" Collections From Non-Federal Sources               |                                                      |                |             |
| 2                                            | E                                                                                                        | 4271          | Actual Program Fund Subsidy Collected                                               |                                                      |                |             |
| 2                                            | E                                                                                                        | 4273          | Interest Collected From Treasury                                                    |                                                      |                |             |
| 2                                            | E                                                                                                        | 4275          | Actual Collections From Liquidating Fund                                            |                                                      |                |             |
| 2                                            | E                                                                                                        | 4276          | Actual Collections From Financing Fund                                              |                                                      |                |             |

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| Line No. | Trial Bal. | USSGL Account | USSGL Account Title                                                                                     | USSGL Account Attributes/1<br>Adjusted Trial Balance |                |             |
|----------|------------|---------------|---------------------------------------------------------------------------------------------------------|------------------------------------------------------|----------------|-------------|
|          |            |               |                                                                                                         | Federal/NonFed.                                      | Exch./Nonexch. | Addl. Info. |
| 2        | E          | 4277          | Other Actual Collections - Federal                                                                      |                                                      |                |             |
| 2        | E-B        | 4281          | Actual Program Fund Subsidy Receivable                                                                  |                                                      |                |             |
| 2        | E-B        | 4283          | Interest Receivable From Treasury                                                                       |                                                      |                |             |
| 2        | E-B        | 4285          | Receivable From the Liquidating Fund                                                                    |                                                      |                |             |
| 2        | E-B        | 4286          | Receivable From the Financing Fund                                                                      |                                                      |                |             |
| 2        | E-B        | 4287          | Other Federal Receivables                                                                               |                                                      |                |             |
| 2        | E          | 4871          | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries                  |                                                      |                |             |
| 2        | E          | 4872          | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected |                                                      |                |             |
| 2        | E          | 4971          | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries                    |                                                      |                |             |
| 2        | E          | 4972          | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected               |                                                      |                |             |
| <b>3</b> |            |               | <b>Obligations net of offsetting collections and recoveries</b>                                         |                                                      |                |             |
| 3        |            |               | CALC (1 - 2)                                                                                            |                                                      |                |             |
| <b>4</b> |            |               | <b>Less: Offsetting receipts (Must = SBR line 19C)</b>                                                  |                                                      |                | 4           |
| 4        | E-B        | 1010          | Fund Balance With Treasury                                                                              |                                                      |                | 47          |
| 4        | E          | 5100          | Revenue From Goods Sold                                                                                 |                                                      |                |             |
| 4        | E          | 5109          | Contra Revenue for Goods Sold                                                                           |                                                      |                |             |
| 4        | E          | 5200          | Revenue From Services Provided                                                                          |                                                      |                |             |
| 4        | E          | 5209          | Contra Revenue for Services Provided                                                                    |                                                      |                |             |
| 4        | E          | 5310          | Interest Revenue - Other                                                                                |                                                      |                |             |
| 4        | E          | 5311          | Interest Revenue - Investments                                                                          |                                                      |                |             |
| 4        | E          | 5312          | Interest Revenue - Loans Receivable/Uninvested Funds                                                    |                                                      |                |             |
| 4        | E          | 5317          | Contra Revenue for Interest Revenue - Loans Receivable                                                  |                                                      |                |             |
| 4        | E          | 5318          | Contra Revenue for Interest Revenue - Investments                                                       |                                                      |                |             |
| 4        | E          | 5319          | Contra Revenue for Interest Revenue - Other                                                             |                                                      |                |             |
| 4        | E          | 5320          | Penalties, Fines, and Administrative Fees Revenue                                                       |                                                      |                |             |
| 4        | E          | 5329          | Contra Revenue for Penalties, Fines, and Administrative Fees                                            |                                                      |                |             |
| 4        | E          | 5400          | Benefit Program Revenue                                                                                 |                                                      |                |             |
| 4        | E          | 5409          | Contra Revenue for Benefit Program Revenue                                                              |                                                      |                |             |
| 4        | E          | 5500          | Insurance and Guarantee Premium Revenue                                                                 |                                                      |                |             |
| 4        | E          | 5509          | Contra Revenue for Insurance and Guarantee Premium Revenue                                              |                                                      |                |             |
| 4        | E          | 5600          | Donated Revenue - Financial Resources                                                                   |                                                      |                |             |
| 4        | E          | 5609          | Contra Revenue for Donations - Financial Resources                                                      |                                                      |                |             |
| 4        | E          | 5750          | Expenditure Financing Sources - Transfers-In                                                            |                                                      |                |             |
| 4        | E          | 5800          | Tax Revenue Collected                                                                                   |                                                      |                |             |
| 4        | E          | 5801          | Tax Revenue Accrual Adjustment                                                                          |                                                      |                |             |

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## USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

| Line No.               | Trial Bal. | USSGL Account                                                               | USSGL Account Title                                     | USSGL Account Attributes/1<br>Adjusted Trial Balance |                |             |
|------------------------|------------|-----------------------------------------------------------------------------|---------------------------------------------------------|------------------------------------------------------|----------------|-------------|
|                        |            |                                                                             |                                                         | Federal/NonFed.                                      | Exch./Nonexch. | Addl. Info. |
| 4                      | E          | 5809                                                                        | Contra Revenue for Taxes                                |                                                      |                |             |
| 4                      | E          | 5890                                                                        | Tax Revenue Refunds                                     |                                                      |                |             |
| 4                      | E          | 5900                                                                        | Other Revenue                                           |                                                      |                |             |
| 4                      | E          | 5909                                                                        | Contra Revenue for Other Revenue                        |                                                      |                |             |
| <b>5</b>               |            | <b>Net obligations</b>                                                      |                                                         |                                                      |                |             |
| 5                      |            | CALC (3 - 4)                                                                |                                                         |                                                      |                |             |
| <b>Other Resources</b> |            |                                                                             |                                                         |                                                      |                |             |
| <b>6</b>               |            | <b>Donations and forfeitures of property (Must = CNP line 10)</b>           |                                                         |                                                      |                |             |
| 6                      | E          | 5610                                                                        | Donated Revenue - Nonfinancial Resources                |                                                      |                |             |
| 6                      | E          | 5619                                                                        | Contra Donated Revenue - Nonfinancial Resources         |                                                      |                |             |
| 6                      | E          | 5900                                                                        | Other Revenue                                           |                                                      |                | 5, 6        |
| 6                      | E          | 5909                                                                        | Contra Revenue for Other Revenue                        |                                                      |                | 5, 6        |
| <b>7</b>               |            | <b>Transfers in/out without reimbursement (+/-) (Must = CNP line 11)</b>    |                                                         |                                                      |                |             |
| 7                      | E          | 5720                                                                        | Financing Sources Transferred In Without Reimbursement  |                                                      |                |             |
| 7                      | E          | 5730                                                                        | Financing Sources Transferred Out Without Reimbursement |                                                      |                |             |
| <b>8</b>               |            | <b>Imputed financing from costs absorbed by others (Must = CNP line 12)</b> |                                                         |                                                      |                |             |
| 8                      | E          | 5780                                                                        | Imputed Financing Sources                               |                                                      |                |             |
| <b>9</b>               |            | <b>Other (+/-) (Must = CNP line 13)</b>                                     |                                                         |                                                      |                |             |
| 9                      | E          | 5790                                                                        | Other Financing Sources                                 |                                                      |                | 6           |
| 9                      | E          | 5799                                                                        | Adjustment of Appropriations Used                       |                                                      |                |             |
| 9                      | E          | 5900                                                                        | Other Revenue                                           |                                                      | T              | 6           |
| 9                      | E          | 5909                                                                        | Contra Revenue for Other Revenue                        |                                                      | T              | 6           |
| 9                      | E          | 7110                                                                        | Gains on Disposition of Assets - Other                  |                                                      | T              | 6           |
| 9                      | E          | 7111                                                                        | Gains on Disposition of Investments                     |                                                      | T              | 6           |
| 9                      | E          | 7112                                                                        | Gains on Disposition of Borrowings                      |                                                      | T              | 6           |
| 9                      | E          | 7180                                                                        | Unrealized Gains                                        |                                                      | T              | 6           |
| 9                      | E          | 7190                                                                        | Other Gains                                             |                                                      | T              | 6           |
| 9                      | E          | 7210                                                                        | Losses on Disposition of Assets - Other                 |                                                      | T              | 6           |
| 9                      | E          | 7211                                                                        | Losses on Disposition of Investments                    |                                                      | T              | 6           |
| 9                      | E          | 7212                                                                        | Losses on Disposition of Borrowings                     |                                                      | T              | 6           |
| 9                      | E          | 7280                                                                        | Unrealized Losses                                       |                                                      | T              | 6           |
| 9                      | E          | 7290                                                                        | Other Losses                                            |                                                      | T              | 6           |

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| Line No.                                                                      | Trial Bal.                                                                                                    | USSGL Account | USSGL Account Title                                                                                     | USSGL Account Attributes/1 |                |             |
|-------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|---------------|---------------------------------------------------------------------------------------------------------|----------------------------|----------------|-------------|
|                                                                               |                                                                                                               |               |                                                                                                         | Federal/NonFed.            | Exch./Nonexch. | Addl. Info. |
|                                                                               |                                                                                                               |               |                                                                                                         | Adjusted Trial Balance     |                |             |
| 9                                                                             | E                                                                                                             | 7500          | Distribution of Income - Dividend                                                                       |                            | T              | 6           |
| <b>10</b>                                                                     | <b>Net other resources used to finance activities</b>                                                         |               |                                                                                                         |                            |                |             |
|                                                                               |                                                                                                               | CALC (6...9)  |                                                                                                         |                            |                |             |
| <b>11</b>                                                                     | <b>Total resources used to finance activities</b>                                                             |               |                                                                                                         |                            |                |             |
|                                                                               |                                                                                                               | CALC (5+10)   |                                                                                                         |                            |                |             |
| <b>Resources Used to Finance Items not Part of the Net Cost of Operations</b> |                                                                                                               |               |                                                                                                         |                            |                |             |
| <b>12</b>                                                                     | <b>Change in budgetary resources obligated for goods, services, and benefits ordered but not yet provided</b> |               |                                                                                                         |                            |                |             |
| 12                                                                            | E-B                                                                                                           | 4221          | Unfilled Customer Orders Without Advance                                                                |                            |                |             |
| 12                                                                            | E-B                                                                                                           | 4222          | Unfilled Customer Orders With Advance                                                                   |                            |                |             |
| 12                                                                            | E-B                                                                                                           | 4801          | Undelivered Orders - Obligations, Unpaid                                                                |                            |                | 7           |
| 12                                                                            | E-B                                                                                                           | 4802          | Undelivered Orders - Obligations, Prepaid/Advanced                                                      |                            |                | 7           |
| 12                                                                            | E                                                                                                             | 4871          | Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries                  |                            |                |             |
| 12                                                                            | E                                                                                                             | 4872          | Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected |                            |                |             |
| 12                                                                            | E                                                                                                             | 4881          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid                               |                            |                |             |
| 12                                                                            | E                                                                                                             | 4882          | Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced                     |                            |                |             |
| <b>13</b>                                                                     | <b>Resources that fund expenses recognized in prior periods</b>                                               |               |                                                                                                         |                            |                |             |
| 13                                                                            | E                                                                                                             | 6790          | Other Expenses Not Requiring Budgetary Resources                                                        |                            |                | 8, 12       |
| 13                                                                            | E-B                                                                                                           | 2160          | Entitlement Benefits Due and Payable                                                                    |                            |                | 9, 13       |
| 13                                                                            | E-B                                                                                                           | 2170          | Subsidy Payable to the Financing Account                                                                |                            |                | 10, 13      |
| 13                                                                            | E-B                                                                                                           | 2190          | Other Accrued Liabilities                                                                               |                            |                | 9, 13       |
| 13                                                                            | E-B                                                                                                           | 2220          | Unfunded Leave                                                                                          |                            |                | 9, 13       |
| 13                                                                            | E-B                                                                                                           | 2225          | Unfunded FECA Liability                                                                                 |                            |                | 9, 13       |
| 13                                                                            | E-B                                                                                                           | 2290          | Other Unfunded Employment Related Liability                                                             |                            |                | 9, 13       |
| 13                                                                            | E-B                                                                                                           | 2610          | Actuarial Pension Liability                                                                             |                            |                | 9, 13       |
| 13                                                                            | E-B                                                                                                           | 2620          | Actuarial Health Insurance Liability                                                                    |                            |                | 9, 13       |
| 13                                                                            | E-B                                                                                                           | 2630          | Actuarial Life Insurance Liability                                                                      |                            |                | 9, 13       |
| 13                                                                            | E-B                                                                                                           | 2650          | Actuarial FECA Liability                                                                                |                            |                | 9, 13       |
| 13                                                                            | E-B                                                                                                           | 2690          | Other Actuarial Liabilities                                                                             |                            |                | 9, 13       |
| 13                                                                            | E-B                                                                                                           | 2920          | Contingent Liabilities                                                                                  |                            |                | 9, 13       |
| 13                                                                            | E-B                                                                                                           | 2940          | Capital Lease Liability                                                                                 |                            |                | 9, 11, 13   |



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| Line No.    | Trial Bal.                                                                                                | USSGL Account | USSGL Account Title                                                                                           | USSGL Account Attributes/1<br>Adjusted Trial Balance |                |             |
|-------------|-----------------------------------------------------------------------------------------------------------|---------------|---------------------------------------------------------------------------------------------------------------|------------------------------------------------------|----------------|-------------|
|             |                                                                                                           |               |                                                                                                               | Federal/NonFed.                                      | Exch./Nonexch. | Addl. Info. |
| 13          | E-B                                                                                                       | 2960          | Accounts Payable From Canceled Appropriations                                                                 |                                                      |                | 9, 13       |
| 13          | E-B                                                                                                       | 2990          | Other Liabilities Without Related Budgetary Obligations                                                       |                                                      |                | 9, 13       |
| 13          | E-B                                                                                                       | 2995          | Estimated Cleanup Cost Liability                                                                              |                                                      |                | 9, 13       |
| <b>-OR-</b> |                                                                                                           |               |                                                                                                               |                                                      |                |             |
| 13          | E-B                                                                                                       | 1310          | Accounts Receivable                                                                                           |                                                      |                | 12, 14      |
| 13          | E                                                                                                         | 6800          | Future Funded Expenses                                                                                        |                                                      |                | 13, 15      |
| 13          | E                                                                                                         | 6850          | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) |                                                      |                | 13, 15, 16  |
| 13          | E                                                                                                         | 7600          | Changes in Actuarial Liability                                                                                |                                                      |                | 13, 15, 16  |
| <b>14</b>   | <b>Budgetary offsetting collections and receipts that do not affect net cost of operations</b>            |               |                                                                                                               |                                                      |                |             |
| <b>14A</b>  | <b>Credit program collections that increase liabilities for loan guarantees or allowances for subsidy</b> |               |                                                                                                               |                                                      |                |             |
| 14A         | E                                                                                                         | 4260          | Actual Collections of "governmental-type" Fees                                                                |                                                      |                | 7           |
| 14A         | E                                                                                                         | 4261          | Actual Collections of Business-Type Fees                                                                      |                                                      |                | 7           |
| 14A         | E                                                                                                         | 4262          | Actual Collections of Loan Principal                                                                          |                                                      |                | 7           |
| 14A         | E                                                                                                         | 4263          | Actual Collections of Loan Interest                                                                           |                                                      |                | 7           |
| 14A         | E                                                                                                         | 4264          | Actual Collections of Rent                                                                                    |                                                      |                | 7           |
| 14A         | E                                                                                                         | 4265          | Actual Collections From Sale of Foreclosed Property                                                           |                                                      |                | 7           |
| 14A         | E                                                                                                         | 4266          | Other Actual Business-Type Collections From Non-Federal Sources                                               |                                                      |                | 7           |
| 14A         | E                                                                                                         | 4267          | Other Actual "governmental-type" Collections From Non-Federal Sources                                         |                                                      |                | 7           |
| 14A         | E                                                                                                         | 4271          | Actual Program Fund Subsidy Collected                                                                         |                                                      |                | 7           |
| 14A         | E                                                                                                         | 4273          | Interest Collected From Treasury                                                                              |                                                      |                | 7           |
| 14A         | E                                                                                                         | 4275          | Actual Collections From Liquidating Fund                                                                      |                                                      |                | 7           |
| 14A         | E                                                                                                         | 4277          | Other Actual Collections - Federal                                                                            |                                                      |                | 7           |
| 14A         | E-B                                                                                                       | 4281          | Actual Program Fund Subsidy Receivable                                                                        |                                                      |                | 7           |
| 14A         | E                                                                                                         | 4283          | Interest Receivable From Treasury                                                                             |                                                      |                | 7           |
| 14A         | E-B                                                                                                       | 4285          | Receivable From the Liquidating Fund                                                                          |                                                      |                | 7           |
| 14A         | E-B                                                                                                       | 4286          | Receivable From the Financing Fund                                                                            |                                                      |                | 7           |
| 14A         | E-B                                                                                                       | 4287          | Other Federal Receivables                                                                                     |                                                      |                | 7           |
| <b>14B</b>  | <b>Other</b>                                                                                              |               |                                                                                                               |                                                      |                |             |
| 14B         | E-B                                                                                                       | 1010          | Fund Balance With Treasury                                                                                    |                                                      |                | 47          |
| 14B         | E                                                                                                         | 5310          | Interest Revenue - Other                                                                                      |                                                      | T              |             |
| 14B         | E                                                                                                         | 5311          | Interest Revenue - Investments                                                                                |                                                      | T              |             |

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| Line No.    | Trial Bal. | USSGL Account | USSGL Account Title                                                                       | USSGL Account Attributes/1<br>Adjusted Trial Balance |                |             |
|-------------|------------|---------------|-------------------------------------------------------------------------------------------|------------------------------------------------------|----------------|-------------|
|             |            |               |                                                                                           | Federal/NonFed.                                      | Exch./Nonexch. | Addl. Info. |
| 14B         | E          | 5312          | Interest Revenue - Loans Receivable/Uninvested Funds                                      |                                                      | T              |             |
| 14B         | E          | 5317          | Contra Revenue for Interest Revenue - Loans Receivable                                    |                                                      | T              |             |
| 14B         | E          | 5318          | Contra Revenue for Interest Revenue - Investments                                         |                                                      | T              |             |
| 14B         | E          | 5319          | Contra Revenue for Interest Revenue - Other                                               |                                                      | T              |             |
| 14B         | E          | 5320          | Penalties, Fines, and Administrative Fees Revenue                                         |                                                      | T              |             |
| 14B         | E          | 5329          | Contra Revenue for Penalties, Fines, and Administrative Fees                              |                                                      | T              |             |
| 14B         | E          | 5400          | Benefit Program Revenue                                                                   |                                                      | T              |             |
| 14B         | E          | 5409          | Contra Revenue for Benefit Program Revenue                                                |                                                      | T              |             |
| 14B         | E          | 5600          | Donated Revenue - Financial Resources                                                     |                                                      | T              |             |
| 14B         | E          | 5609          | Contra Revenue for Donations - Financial Resources                                        |                                                      | T              |             |
| 14B         | E          | 5750          | Expenditure Financing Sources - Transfers-In                                              |                                                      | T              |             |
| 14B         | E          | 5800          | Tax Revenue Collected                                                                     |                                                      | T              |             |
| 14B         | E          | 5801          | Tax Revenue Accrual Adjustment                                                            |                                                      | T              |             |
| 14B         | E          | 5809          | Contra Revenue for Taxes                                                                  |                                                      | T              |             |
| 14B         | E          | 5890          | Tax Revenue Refunds                                                                       |                                                      | T              |             |
| 14B         | E          | 5900          | Other Revenue                                                                             |                                                      | T              |             |
| 14B         | E          | 5909          | Contra Revenue for Other Revenue                                                          |                                                      | T              |             |
| <b>15</b>   |            |               | <b>Resources that finance the acquisition of assets</b>                                   |                                                      |                |             |
| 15          | E          | 8802          | Purchases of Property, Plant, and Equipment                                               |                                                      |                |             |
| 15          | E          | <b>8803</b>   | <b>Purchases of Inventory and Related Property</b>                                        |                                                      |                |             |
| 15          | E          | <b>8804</b>   | <b>Purchases of Assets - Other</b>                                                        |                                                      |                |             |
| 15          | E-B        | 1310          | Accounts Receivable                                                                       |                                                      |                | 19          |
| 15          | E-B        | 1350          | Loans Receivable                                                                          |                                                      |                | 20          |
| 15          | E-B        | 4901          | Delivered Orders - Obligations, Unpaid                                                    |                                                      |                | 21          |
| 15          | E          | 4902          | Delivered Orders - Obligations, Paid                                                      |                                                      |                | 21          |
| 15          | E          | 4971          | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries      |                                                      |                | 21          |
| 15          | E          | 4972          | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected |                                                      |                | 21          |
| 15          | E          | 4981          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                   |                                                      |                | 21          |
| 15          | E          | 4982          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                     |                                                      |                | 21          |
| <b>-OR-</b> |            |               |                                                                                           |                                                      |                |             |
| 15          | E-B        | 1511          | Operating Materials and Supplies Held for Use                                             |                                                      |                | 22          |
| 15          | E-B        | 1512          | Operating Materials and Supplies Held in Reserve for Future Use                           |                                                      |                | 22          |
| 15          | E-B        | 1513          | Operating Materials and Supplies - Excess, Obsolete, and Unserviceable                    |                                                      |                | 22          |
| 15          | E-B        | 1521          | Inventory Purchased for Resale                                                            |                                                      |                | 22          |

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| Line No. | Trial Bal. | USSGL Account | USSGL Account Title                                                      | USSGL Account Attributes/1<br>Adjusted Trial Balance |                |             |
|----------|------------|---------------|--------------------------------------------------------------------------|------------------------------------------------------|----------------|-------------|
|          |            |               |                                                                          | Federal/NonFed.                                      | Exch./Nonexch. | Addl. Info. |
| 15       | E-B        | 1522          | Inventory Held in Reserve for Future Sale                                |                                                      |                | 22          |
| 15       | E-B        | 1523          | Inventory Held for Repair                                                |                                                      |                | 22          |
| 15       | E-B        | 1524          | Inventory - Excess, Obsolete, and Unserviceable                          |                                                      |                | 22          |
| 15       | E-B        | 1525          | Inventory - Raw Materials                                                |                                                      |                | 22          |
| 15       | E-B        | 1526          | Inventory - Work-in-Process                                              |                                                      |                | 22          |
| 15       | E-B        | 1527          | Inventory - Finished Goods                                               |                                                      |                | 22          |
| 15       | E-B        | 1529          | Inventory - Allowance                                                    |                                                      |                | 23          |
| 15       | E-B        | 1561          | Commodities Held Under Price Support and Stabilization Support Programs  |                                                      |                | 22          |
| 15       | E-B        | 1569          | Commodities - Allowance                                                  |                                                      |                | 23          |
| 15       | E-B        | 1571          | Stockpile Materials Held in Reserve                                      |                                                      |                | 22          |
| 15       | E-B        | 1572          | Stockpile Materials Held for Sale                                        |                                                      |                | 22          |
| 15       | E-B        | 1591          | Other Related Property                                                   |                                                      |                | 22          |
| 15       | E-B        | 1599          | Other Related Property - Allowance                                       |                                                      |                | 23          |
| 15       | E-B        | 1711          | Land and Land Rights                                                     |                                                      |                | 22          |
| 15       | E-B        | 1712          | Improvements to Land                                                     |                                                      |                | 22          |
| 15       | E-B        | 1719          | Accumulated Depreciation on Improvements to Land                         |                                                      |                | 23          |
| 15       | E-B        | 1720          | Construction-in-Progress                                                 |                                                      |                | 22          |
| 15       | E-B        | 1730          | Buildings, Improvements, and Renovations                                 |                                                      |                | 22          |
| 15       | E-B        | 1739          | Accumulated Depreciation on Buildings, Improvements, and Renovations     |                                                      |                | 23          |
| 15       | E-B        | 1740          | Other Structures and Facilities                                          |                                                      |                | 22          |
| 15       | E-B        | 1749          | Accumulated Depreciation on Other Structures and Facilities              |                                                      |                | 23          |
| 15       | E-B        | 1750          | Equipment                                                                |                                                      |                | 22          |
| 15       | E-B        | 1759          | Accumulated Depreciation on Equipment                                    |                                                      |                | 23          |
| 15       | E-B        | 1810          | Assets Under Capital Lease                                               |                                                      |                | 22          |
| 15       | E-B        | 1819          | Accumulated Depreciation on Assets Under Capital Lease                   |                                                      |                | 23          |
| 15       | E-B        | 1820          | Leasehold Improvements                                                   |                                                      |                | 22          |
| 15       | E-B        | 1829          | Accumulated Amortization on Leasehold Improvements                       |                                                      |                | 23          |
| 15       | E-B        | 1830          | Internal-Use Software                                                    |                                                      |                | 22          |
| 15       | E-B        | 1832          | Internal-Use Software in Development                                     |                                                      |                | 22          |
| 15       | E-B        | 1839          | Accumulated Amortization on Internal-Use Software                        |                                                      |                | 23          |
| 15       | E-B        | 1840          | Other Natural Resources                                                  |                                                      |                | 22          |
| 15       | E-B        | 1849          | Allowance for Depletion                                                  |                                                      |                | 23          |
| 15       | E-B        | 1890          | Other General Property, Plant, and Equipment                             |                                                      |                | 22          |
| 15       | E-B        | 1899          | Accumulated Depreciation on Other General Property, Plant, and Equipment |                                                      |                | 23          |
| 15       | E-B        | 1990          | Other Assets                                                             |                                                      |                | 22          |
| 15       | E-B        | 1310          | Accounts Receivable                                                      |                                                      |                | 19          |
| 15       | E-B        | 1350          | Loans Receivable                                                         |                                                      |                | 20          |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

| Line No.  | Trial Bal. | USSGL Account | USSGL Account Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | USSGL Account Attributes/1<br>Adjusted Trial Balance |                |             |
|-----------|------------|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|----------------|-------------|
|           |            |               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Federal/NonFed.                                      | Exch./Nonexch. | Addl. Info. |
| 15        | E-B        | 1620          | Investments in Securities Other Than the Bureau of the Public Debt Securities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | N                                                    |                | 22          |
| 15        | E-B        | 1690          | Other Investments                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | N                                                    |                | 22          |
| 15        | E-B        | 4901          | Delivered Orders - Obligations, Unpaid                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                      |                | 21          |
| 15        | E          | 4902          | Delivered Orders - Obligations, Paid                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                      |                | 21          |
| 15        | E          | 4971          | Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                      |                | 21          |
| 15        | E          | 4972          | Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                      |                | 21          |
| 15        | E          | 4981          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                      |                | 21          |
| 15        | E          | 4982          | Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                      |                | 21          |
|           |            |               | <b>Comment:</b> If resources that finance the acquisition of assets or liquidation of liabilities related to inventory and property, plant, and equipment on line 15 (USSGL accounts 1511...1899) cannot be derived from the change in the inventory/asset accounts, an optional method is to tag the asset transactions that affect this line. The transactions identified thus far that affect "resources that finance the acquisition of assets or liquidation of liabilities" related to inventory and property, plant, and equipment include purchases net of vendor overpayments, donations, transfers-in, transfers-out, and the book value of assets sold or disposed of if a budgetary resource is recognized for the proceeds of the sale. Agencies also may find it useful to accumulate the amounts needed from these transactions in an agency-defined memorandum account (9000 series). |                                                      |                |             |
|           |            |               | <b>Comment:</b> For losses incurred when an asset is sold or disposed of and a budgetary resource is recognized, two options exist for reporting the loss on the Statement of Financing. The first option is to include the book value on line 15: Resources that Finance the Acquisition of Assets or Liquidation of Liabilities and exclude the loss in Components Not Requiring or Generating Resources (lines 25...28). The second option is to include the loss in Components Not Requiring or Generating Resources. Then, on line 15, include the book value of the asset less the loss.                                                                                                                                                                                                                                                                                                        |                                                      |                |             |
|           |            |               | <b>Comment:</b> USSGL account 1310, line 15 includes vendor overpayments related to capitalized assets. Note that other transactions yet to be identified also may affect this line.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                      |                |             |
| <b>16</b> |            |               | <b>Other resources or adjustments to net obligated resources that do not affect net cost of operations/3</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                      |                |             |
| 16        | E-B        | 1620          | Investments in Securities Other Than the Bureau of the Public Debt Securities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | N                                                    |                | 48          |
| 16        | E          | 4122          | Authority Adjusted for Interest on the Bureau of the Public Debt Securities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                      |                |             |
| 16        | E          | 5610          | Donated Revenue - Nonfinancial Resources                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                      |                |             |
| 16        | E          | 5619          | Contra Donated Revenue - Nonfinancial Resources                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                      |                |             |
| 16        | E          | 5720          | Financing Sources Transferred In Without Reimbursement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                      |                |             |
| 16        | E          | 5730          | Financing Sources Transferred Out Without Reimbursement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                      |                |             |
| 16        | E          | 5750          | Expenditure Financing Sources - Transfers-In                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                                      |                | 25          |

## SUPPLEMENT

## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

| Line No.                                                                                                           | Trial Bal.                                                                          | USSGL Account  | USSGL Account Title                                              | USSGL Account Attributes/1<br>Adjusted Trial Balance |                |             |
|--------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|----------------|------------------------------------------------------------------|------------------------------------------------------|----------------|-------------|
|                                                                                                                    |                                                                                     |                |                                                                  | Federal/NonFed.                                      | Exch./Nonexch. | Addl. Info. |
| 16                                                                                                                 | E                                                                                   | 5760           | Expenditure Financing Sources - Transfers-Out                    |                                                      |                |             |
| 16                                                                                                                 | E                                                                                   | 5790           | Other Financing Sources                                          |                                                      |                |             |
| 16                                                                                                                 | E                                                                                   | 7110           | Gains on Disposition of Assets - Other                           |                                                      | T              |             |
| 16                                                                                                                 | E                                                                                   | 7111           | Gains on Disposition of Investments                              |                                                      | T              |             |
| 16                                                                                                                 | E                                                                                   | 7112           | Gains on Disposition of Borrowings                               |                                                      | T              |             |
| 16                                                                                                                 | E                                                                                   | 7180           | Unrealized Gains                                                 |                                                      | T              |             |
| 16                                                                                                                 | E                                                                                   | 7190           | Other Gains                                                      |                                                      | T              |             |
| 16                                                                                                                 | E                                                                                   | 7210           | Losses on Disposition of Assets - Other                          |                                                      | T              |             |
| 16                                                                                                                 | E                                                                                   | 7211           | Losses on Disposition of Investments                             |                                                      | T              |             |
| 16                                                                                                                 | E                                                                                   | 7212           | Losses on Disposition of Borrowings                              |                                                      | T              |             |
| 16                                                                                                                 | E                                                                                   | 7280           | Unrealized Losses                                                |                                                      | T              |             |
| 16                                                                                                                 | E                                                                                   | 7290           | Other Losses                                                     |                                                      | T              |             |
| 16                                                                                                                 | E                                                                                   | 7400           | Prior-Period Adjustments Due to Corrections of Errors            |                                                      |                | 26 ,27      |
| 16                                                                                                                 | E                                                                                   | 7401           | Prior-Period Adjustments Due to Changes in Accounting Principles |                                                      |                | 26, 27      |
| <b>17</b>                                                                                                          | <b>Total resources used to finance items not part of the net cost of operations</b> |                |                                                                  |                                                      |                |             |
|                                                                                                                    |                                                                                     | CALC (12...16) |                                                                  |                                                      |                |             |
| <b>18</b>                                                                                                          | <b>Total resources used to finance the net cost of operations</b>                   |                |                                                                  |                                                      |                |             |
|                                                                                                                    |                                                                                     | CALC (11-17)   |                                                                  |                                                      |                |             |
| <b>Components of the Net Cost of Operations that will not Require or Generate Resources in the Current Period:</b> |                                                                                     |                |                                                                  |                                                      |                |             |
| <b>Components Requiring or Generating Resources in Future Periods:</b>                                             |                                                                                     |                |                                                                  |                                                      |                |             |
| <b>19</b>                                                                                                          | <b>Increase in annual leave liability</b>                                           |                |                                                                  |                                                      |                |             |
| 19                                                                                                                 | E-B                                                                                 | 2220           | Unfunded Leave                                                   |                                                      |                | 28, 29      |
| <b>-OR-</b>                                                                                                        |                                                                                     |                |                                                                  |                                                      |                |             |
| 19                                                                                                                 | E                                                                                   | 6800           | Future Funded Expenses                                           |                                                      |                | 28, 30      |
| <b>20</b>                                                                                                          | <b>Increase in environmental and disposal liability</b>                             |                |                                                                  |                                                      |                |             |
| 20                                                                                                                 | E-B                                                                                 | 2995           | Estimated Cleanup Cost Liability                                 |                                                      |                | 28, 29      |
| <b>-OR-</b>                                                                                                        |                                                                                     |                |                                                                  |                                                      |                |             |
| 20                                                                                                                 | E                                                                                   | 6800           | Future Funded Expenses                                           |                                                      |                | 28, 31      |
| <b>21</b>                                                                                                          | <b>Upward/Downward reestimates of credit subsidy expense (+/-)</b>                  |                |                                                                  |                                                      |                |             |
| 21                                                                                                                 | E                                                                                   | 6199           | Adjustment to Subsidy Expense                                    |                                                      |                | 28, 32      |

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SECTION V

USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

| Line No.                                                 | Trial Bal.                                                                                                  | USSGL Account | USSGL Account Title                                                                                           | USSGL Account Attributes/1 Adjusted Trial Balance |                |             |
|----------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------|---------------------------------------------------------------------------------------------------------------|---------------------------------------------------|----------------|-------------|
|                                                          |                                                                                                             |               |                                                                                                               | Federal/NonFed.                                   | Exch./Nonexch. | Addl. Info. |
| 21                                                       | E                                                                                                           | 6800          | Future Funded Expenses                                                                                        |                                                   |                | 28, 33      |
| <b>-OR-</b>                                              |                                                                                                             |               |                                                                                                               |                                                   |                |             |
| 21                                                       | E-B                                                                                                         | 2110          | Accounts Payable                                                                                              |                                                   |                | 28, 34      |
| 21                                                       | E-B                                                                                                         | 2170          | Subsidy Payable to the Financing Account                                                                      |                                                   |                | 28, 35      |
| <b>22</b>                                                | <b>Increase in exchange revenue receivable from the public</b>                                              |               |                                                                                                               |                                                   |                |             |
| 22                                                       | E-B                                                                                                         | 1310          | Accounts Receivable                                                                                           |                                                   | X              | 36          |
| 22                                                       | E-B                                                                                                         | 1319          | Allowance for Loss on Accounts Receivable                                                                     |                                                   | X              | 36          |
| 22                                                       | E-B                                                                                                         | 1340          | Interest Receivable                                                                                           |                                                   | X              | 37          |
| 22                                                       | E-B                                                                                                         | 1349          | Allowance for Loss on Interest Receivable                                                                     |                                                   | X              |             |
| <b>23</b>                                                | <b>Other (+/-)</b>                                                                                          |               |                                                                                                               |                                                   |                |             |
| 23                                                       | E-B                                                                                                         | 2160          | Entitlement Benefits Due and Payable                                                                          |                                                   |                | 28, 38      |
| 23                                                       | E-B                                                                                                         | 2190          | Other Accrued Liabilities                                                                                     |                                                   |                | 28, 38      |
| 23                                                       | E-B                                                                                                         | 2225          | Unfunded FECA Liability                                                                                       |                                                   |                | 28, 29      |
| 23                                                       | E-B                                                                                                         | 2290          | Other Unfunded Employment Related Liability                                                                   |                                                   |                | 28, 29      |
| 23                                                       | E-B                                                                                                         | 2610          | Actuarial Pension Liability                                                                                   |                                                   |                | 28, 29      |
| 23                                                       | E-B                                                                                                         | 2620          | Actuarial Health Insurance Liability                                                                          |                                                   |                | 28, 29      |
| 23                                                       | E-B                                                                                                         | 2630          | Actuarial Life Insurance Liability                                                                            |                                                   |                | 28, 29      |
| 23                                                       | E-B                                                                                                         | 2650          | Actuarial FECA Liability                                                                                      |                                                   |                | 28, 29      |
| 23                                                       | E-B                                                                                                         | 2690          | Other Actuarial Liabilities                                                                                   |                                                   |                | 28, 29      |
| 23                                                       | E-B                                                                                                         | 2920          | Contingent Liabilities                                                                                        |                                                   |                | 28, 29      |
| 23                                                       | E-B                                                                                                         | 2940          | Capital Lease Liability                                                                                       |                                                   |                | 28, 39      |
| 23                                                       | E-B                                                                                                         | 2960          | Accounts Payable From Canceled Appropriations                                                                 |                                                   |                | 28, 29      |
| 23                                                       | E-B                                                                                                         | 2990          | Other Liabilities Without Related Budgetary Obligations                                                       |                                                   |                | 28, 29      |
| <b>-OR-</b>                                              |                                                                                                             |               |                                                                                                               |                                                   |                |             |
| 23                                                       | E                                                                                                           | 6800          | Future Funded Expenses                                                                                        |                                                   |                | 40          |
| 23                                                       | E                                                                                                           | 6850          | Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated) |                                                   |                | 40          |
| <b>24</b>                                                | <b>Total Components of net cost of operations that will require or generate resources in future periods</b> |               |                                                                                                               |                                                   |                |             |
| 24                                                       | CALC (19...23)                                                                                              |               |                                                                                                               |                                                   |                |             |
| <b>Components not Requiring or Generating Resources:</b> |                                                                                                             |               |                                                                                                               |                                                   |                |             |
|                                                          |                                                                                                             |               |                                                                                                               |                                                   |                |             |

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## SECTION V

## USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting



| Line No.  | Trial Bal.                                                                                                          | USSGL Account  | USSGL Account Title                                                                                      | USSGL Account Attributes/1<br>Adjusted Trial Balance |                |             |
|-----------|---------------------------------------------------------------------------------------------------------------------|----------------|----------------------------------------------------------------------------------------------------------|------------------------------------------------------|----------------|-------------|
|           |                                                                                                                     |                |                                                                                                          | Federal/NonFed.                                      | Exch./Nonexch. | Addl. Info. |
| <b>25</b> | <b>Depreciation and amortization</b>                                                                                |                |                                                                                                          |                                                      |                |             |
| 25        | E-B                                                                                                                 | 1613           | Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt |                                                      | X              |             |
| 25        | E-B                                                                                                                 | 1623           | Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities   |                                                      | X              |             |
| 25        | E-B                                                                                                                 | 1633           | Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt      |                                                      | X              |             |
| 25        | E                                                                                                                   | 6710           | Depreciation, Amortization, and Depletion                                                                |                                                      |                |             |
| <b>26</b> | <b>Revaluation of assets or liabilities (+/-)</b>                                                                   |                |                                                                                                          |                                                      |                |             |
| 26        | E                                                                                                                   | 7110           | Gains on Disposition of Assets - Other                                                                   |                                                      | X              | 41          |
| 26        | E                                                                                                                   | 7111           | Gains on Disposition of Investments                                                                      |                                                      | X              |             |
| 26        | E                                                                                                                   | 7112           | Gains on Disposition of Borrowings                                                                       |                                                      | X              |             |
| 26        | E                                                                                                                   | 7180           | Unrealized Gains                                                                                         |                                                      | X              |             |
| 26        | E                                                                                                                   | 7190           | Other Gains                                                                                              |                                                      | X              |             |
| 26        | E                                                                                                                   | 7210           | Losses on Disposition of Assets - Other                                                                  |                                                      | X              |             |
| 26        | E                                                                                                                   | 7211           | Losses on Disposition of Investments                                                                     |                                                      | X              |             |
| 26        | E                                                                                                                   | 7212           | Losses on Disposition of Borrowings                                                                      |                                                      | X              |             |
| 26        | E                                                                                                                   | 7280           | Unrealized Losses                                                                                        |                                                      | X              |             |
| 26        | E                                                                                                                   | 7290           | Other Losses                                                                                             |                                                      | X              |             |
| 26        | E                                                                                                                   | 7300           | Extraordinary Items                                                                                      |                                                      |                |             |
| <b>27</b> | <b>Other (+-)/3</b>                                                                                                 |                |                                                                                                          |                                                      |                |             |
| 27        | E                                                                                                                   | 5311           | Interest Revenue - Investments                                                                           |                                                      | X              | 42          |
| 27        | E                                                                                                                   | 5318           | Contra Revenue for Interest Revenue - Investments                                                        |                                                      | X              | 42          |
| 27        | E                                                                                                                   | 5400           | Benefit Program Revenue                                                                                  |                                                      | X              | 42          |
| 27        | E                                                                                                                   | 5409           | Contra Revenue for Benefit Program Revenue                                                               |                                                      | X              | 42          |
| 27        | E                                                                                                                   | 6190           | Contra Bad Debt Expense - Incurred for Others                                                            |                                                      |                |             |
| 27        | E                                                                                                                   | 6500           | Cost of Goods Sold                                                                                       |                                                      |                |             |
| 27        | E                                                                                                                   | 6600           | Applied Overhead                                                                                         |                                                      |                | 43          |
| 27        | E                                                                                                                   | 6610           | Cost Capitalization Offset                                                                               |                                                      |                | 43          |
| 27        | E                                                                                                                   | 6720           | Bad Debt Expense                                                                                         |                                                      |                | 44          |
| 27        | E                                                                                                                   | 6790           | Other Expenses Not Requiring Budgetary Resources                                                         |                                                      |                | 45, 46      |
| <b>28</b> | <b>Total Components of Net Cost of Operations that will not require or generate resources</b>                       |                |                                                                                                          |                                                      |                |             |
|           |                                                                                                                     | CALC (25...27) |                                                                                                          |                                                      |                |             |
| <b>29</b> | <b>Total components of net cost of operations that will not require or generate resources in the current period</b> |                |                                                                                                          |                                                      |                |             |

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USSGL Crosswalk - Statement of Financing for Fiscal 2006 Reporting

| Line No.  | Trial Bal. | USSGL Account  | USSGL Account Title           | USSGL Account Attributes/1 |                | Addl. Info. |
|-----------|------------|----------------|-------------------------------|----------------------------|----------------|-------------|
|           |            |                |                               | Federal/NonFed.            | Exch./Nonexch. |             |
|           |            |                |                               |                            |                |             |
|           |            |                |                               |                            |                |             |
|           |            | CALC (24 + 28) |                               |                            |                |             |
|           |            |                |                               |                            |                |             |
| <b>30</b> |            |                | <b>Net Cost of Operations</b> |                            |                |             |
|           |            | CALC (18 + 29) |                               |                            |                |             |

 Shaded attributes are not applicable for budgetary accounts.  
 The following shading indicates the USSGL preferred crosswalk for this line.



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## SECTION V

**FOOTNOTES AND ADDITIONAL INFORMATION**

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

**Footnote:**

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

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

3/ Obligated amounts only for final in year of expiration. (Decreases)/Increases.

4/ Revenue collected and distributed in offsetting receipt accounts only. Should equal deposits to Treasury on SF 224, FMS 1219, and FMS 1220. Excludes amounts related to the change in receivables and in related allowances.

5/ No budgetary impact. Related to forfeitures of properties.

6/ No budgetary impact.

7/ Net (Increases)/Decreases.

8/ Net debit balance for vendor overpayments collected.

9/ If net decrease.

10/ Credit reform, if net decrease.

11/ If net decrease. Related to payment made prior to fiscal 1991.

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SECTION V

**FOOTNOTES AND ADDITIONAL INFORMATION**

12/ The collection of vendor overpayments may be reported as a resource that does not affect net cost of operations on line 13. The amount reported on line 13 for vendor overpayments may be derived in two ways: (1) from the change in accounts receivable, or (2) from the increase to USSGL account 6790 recorded when the collection is received.

13/ If financing sources that fund costs of prior periods cannot be derived from the change in the unfunded liabilities, an optional method is to record a decrease to future funded expenses, USSGL accounts 6800 and/or 6850, when funding becomes available. The decreases (credit balances) are reported as financing sources that fund costs of prior periods.

14/ Vendor overpayments collected.

15/ Credit account balance. See line 19 - 21 or 23 for debit balance.

16/ Credit account balance. See line 23 for debit balance.

17/ Credit reform financing funds only.

18/ Related to the portion of offsetting collections and receipts that is not reported on the Statement of Net Cost.

19/ Vendor overpayments related to capitalized assets.

20/ Noncredit reform - Purchase amount only.

21/ Credit reform financing and liquidating funds only.

22/ Current-year purchase amount only.

23/ Current-year purchase amount only. Use to adjust book value of inventory upon

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**FOOTNOTES AND ADDITIONAL INFORMATION**

24/ According to OMB Circular A-136 (June 2006), Financial Reporting Requirements, Section 4.10.38, for material allocation transfers of authority; the parent and child should report a reconciling item on their respective Statement of Financing. The reconciling item should be reported by the parent and child on Line 16, Other, and Line 27, Other, respectively.

25/ Adjustment for trust fund outlays that do not affect net cost.

26/ Adjustments that impact budgetary amounts. Do not use adjustment in year of

27/ The Statement of Financing for certain inventory scenarios does not reconcile unless USSGL account 7400 is included on line 16. The transactions for prior-period adjustments must be analyzed.

28/ Financing sources yet to be provided may be derived using the change in certain liability accounts if a net increase results. Another option is to use the debit balance of USSGL account 6800, "Future Funded Expenses," and/or USSGL account 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)."

29/ If net increase.

30/ Debit account balance. See line 13 for credit balance. Related to increase in annual leave liability.

31/ Debit account balance. See line 13 for credit balance. Related to increase in environmental and disposal liability.

32/ Credit reform. Downward subsidy reestimate.

33/ Credit reform. Upward subsidy reestimate. Debit account balance. See line 13 for credit balance.

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FOOTNOTES AND ADDITIONAL INFORMATION

34/ Credit reform. Downward subsidy reestimate. Financing funds only.

35/ Credit reform. Upward subsidy reestimate.

36/ (Increases) Excludes accounts receivable related to vendor overpayments related to line

37/ (Increases) Excludes credit reform financing.

38/ If net increase, unfunded.

39/ If net increase. Related to a payment made prior to fiscal 1991.

40/ Debit account balance. See line 13 for credit balance.

41/ Include if a budgetary resource is NOT recognized upon sale or disposition of assets.

42/ Undistributed offsetting receipts: Related to trust funds with exchange revenue.

43/ Related to cost capitalization offsets.

44/ Related to uncollectible noncredit reform receivables.

45/ Net credit balance for vendor overpayments receivable; debit balance for other activity.

46/ An option for recording the decrease in cost that results from a receivable for a vendor overpayment is to record a decrease to USSGL account 6790. The decrease is reported as part of components of net cost of operations that will not require or generate resources.

47/ Use USSGL 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 1010 to complete this line.

48/ Record the book value amount to the extent a budgetary resource is recognized.

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## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2006 Reporting

|                                     |                                              |           |                                                                            | USSGL Account Attributes/1 |             |
|-------------------------------------|----------------------------------------------|-----------|----------------------------------------------------------------------------|----------------------------|-------------|
|                                     |                                              |           |                                                                            | Adjusted Trial Balance     |             |
| Line No.                            | Trial Bal.                                   | Acct. No. | USSGL Account Title                                                        | Cust./ Noncust.            | Addl. Info. |
| <b>Revenue Activity:</b>            |                                              |           |                                                                            |                            |             |
| <b>Sources of Cash Collections:</b> |                                              |           |                                                                            |                            |             |
| <b>1</b>                            | <b>Individual Income and FICA/SECA Taxes</b> |           |                                                                            |                            |             |
| 1                                   | E                                            | 5800      | Tax Revenue Collected                                                      | S                          |             |
| <b>2</b>                            | <b>Corporate Income Taxes</b>                |           |                                                                            |                            |             |
| 2                                   | E                                            | 5800      | Tax Revenue Collected                                                      | S                          |             |
| <b>3</b>                            | <b>Excise Taxes</b>                          |           |                                                                            |                            |             |
| 3                                   | E                                            | 5800      | Tax Revenue Collected                                                      | S                          |             |
| <b>4</b>                            | <b>Estate and Gift Taxes</b>                 |           |                                                                            |                            |             |
| 4                                   | E                                            | 5800      | Tax Revenue Collected                                                      | S                          |             |
| <b>5</b>                            | <b>Federal Unemployment Taxes</b>            |           |                                                                            |                            |             |
| 5                                   | E                                            | 5800      | Tax Revenue Collected                                                      | S                          |             |
| <b>6</b>                            | <b>Custom Duties</b>                         |           |                                                                            |                            |             |
| 6                                   | E                                            | 5800      | Tax Revenue Collected                                                      | S                          |             |
| <b>7</b>                            | <b>Miscellaneous</b>                         |           |                                                                            |                            |             |
| 7                                   | E-B                                          | 1310      | Accounts Receivable                                                        | S                          | 3, 4, 12    |
| 7                                   | E-B                                          | 1319      | Allowance for Loss on Accounts Receivable                                  | S                          | 3, 4, 12    |
| 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                          | 3,13        |
| 7                                   | E-B                                          | 1369      | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | S                          | 3,13        |
| 7                                   | E                                            | 5800      | Tax Revenue Collected                                                      | S                          |             |
| 7                                   | E                                            | 5310      | Interest Revenue - Other                                                   | S                          | 2           |
| 7                                   | E                                            | 5319      | Contra Revenue for Interest Revenue - Other                                | S                          | 2           |
| 7                                   | E                                            | 5311      | Interest Revenue - Investments                                             | S                          | 2           |
| 7                                   | E                                            | 5318      | Contra Revenue for Interest Revenue - Investments                          | S                          | 2           |

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## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2006 Reporting

|                                                 |            |           |                                                                            | USSGL Account Attributes/1 |             |
|-------------------------------------------------|------------|-----------|----------------------------------------------------------------------------|----------------------------|-------------|
|                                                 |            |           |                                                                            | Adjusted Trial Balance     |             |
| Line No.                                        | Trial Bal. | Acct. No. | USSGL Account Title                                                        | Cust./ Noncust.            | Addl. Info. |
| 7                                               | E          | 5312      | Interest Revenue - Loans Receivable/Uninvested Funds                       | S                          | 2           |
| 7                                               | E          | 5317      | Contra Revenue for Interest Revenue - Loans Receivable                     | S                          | 2           |
| 7                                               | E          | 5320      | Penalties, Fines, and Administrative Fees Revenue                          | S                          | 13          |
| 7                                               | E          | 5329      | Contra Revenue for Penalties, Fines, and Administrative Fees               | S                          | 13          |
| 7                                               | E          | 5600      | Donated Revenue - Financial Resources                                      | S                          | 12          |
| 7                                               | E          | 5609      | Contra Revenue for Donations - Financial Resources                         | S                          | 12          |
| 7                                               | E          | 5900      | Other Revenue                                                              | S                          | 4           |
| 7                                               | E          | 5909      | Contra Revenue for Other Revenue                                           | S                          | 4           |
| <b>8 Total Cash Collections</b>                 |            |           |                                                                            |                            |             |
| 8                                               |            |           | CALC (1..7)                                                                |                            |             |
| <b>9 Accrual Adjustments</b>                    |            |           |                                                                            |                            |             |
| 9                                               | E-B        | 1310      | Accounts Receivable                                                        | S                          |             |
| 9                                               | E-B        | 1319      | Allowance for Loss on Accounts Receivable                                  | S                          |             |
| 9                                               | E-B        | 1340      | Interest Receivable                                                        | S                          |             |
| 9                                               | E-B        | 1349      | Allowance for Loss on Interest Receivable                                  | S                          |             |
| 9                                               | E-B        | 1360      | Penalties, Fines, and Administrative Fees Receivable                       | S                          |             |
| 9                                               | E-B        | 1369      | Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable | S                          |             |
| 9                                               | E-B        | 2110      | Accounts Payable                                                           | S                          | 5           |
| 9                                               | E-B        | 5801      | Tax Revenue Accrual Adjustment                                             | S                          |             |
| 9                                               | E-B        | 5809      | Contra Revenue for Taxes                                                   | S                          |             |
| <b>10 Total Custodial Revenue</b>               |            |           |                                                                            |                            |             |
| 10                                              |            |           | CALC (8 + 9)                                                               |                            |             |
| <b>Disposition of Collections:</b>              |            |           |                                                                            |                            |             |
| <b>11 Transferred to Others (by Recipient):</b> |            |           |                                                                            |                            |             |
| 11                                              | E-B        | 2110      | Accounts Payable                                                           | S                          | 6           |
| 11                                              | E-B        | 2980      | Custodial Liability                                                        | S                          | 8, 9        |
| 11                                              | E          | 5890      | Tax Revenue Refunds                                                        | S                          |             |
| 11                                              | E          | 5990      | Collections for Others                                                     | S                          | 9           |

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## SECTION V

## USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2006 Reporting

|                          |                                                                  |           |                                | USSGL Account Attributes/1 |             |
|--------------------------|------------------------------------------------------------------|-----------|--------------------------------|----------------------------|-------------|
|                          |                                                                  |           |                                | Adjusted Trial Balance     |             |
| Line No.                 | Trial Bal.                                                       | Acct. No. | USSGL Account Title            | Cust./ Noncust.            | Addl. Info. |
| 11                       | E                                                                | 6330      | Other Interest Expenses        | S                          |             |
| <b>12</b>                | <b>(Increase)/Decrease in Amount Yet To Be Transferred (+/-)</b> |           |                                |                            |             |
| 12                       | E                                                                | 5991      | Accrued Collections for Others | S                          | 9           |
| <i>"Optional Method"</i> |                                                                  |           |                                |                            |             |
| 12                       | E-B                                                              | 2980      | Custodial Liability            | S                          | 3, 9, 10    |
| <b>13</b>                | <b>Refunds and Other Payments</b>                                |           |                                |                            |             |
| 13                       | E-B                                                              | 2110      | Accounts Payable               | S                          | 5           |
| 13                       | E                                                                | 5890      | Tax Revenue Refunds            | S                          |             |
| 13                       | E                                                                | 6330      | Other Interest Expenses        | S                          |             |
| <b>14</b>                | <b>Retained by the Reporting Entity</b>                          |           |                                |                            |             |
| 14                       | CALC (10 - 11 - 12 - 13)                                         |           |                                |                            |             |
| <i>"Optional Method"</i> |                                                                  |           |                                |                            |             |
| 14                       | CALC (10 - 11 + 12 - 13)                                         |           |                                |                            |             |
| <b>15</b>                | <b>Net Custodial Activity</b>                                    |           |                                |                            |             |
| 15                       | CALC (10 - 11 - 12 - 13 - 14)                                    |           |                                |                            | 10          |
| <i>"Optional Method"</i> |                                                                  |           |                                |                            |             |
| 15                       | CALC (10 - 11 + 12 - 13 - 14)                                    |           |                                |                            | 10          |

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

**Footnotes:**

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

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 account attribute domain.

10/ Amount yet to be collected.

11/ Must equal zero.

12/ Related to donated revenue.

13/ Related to penalty, fines, and administrative fees.