

U.S. Government Standard General Ledger

SECTION V. USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2008. These crosswalks map USSGL accounts to external reports in accordance with current reporting guidance from the Office of Management and Budget (OMB), the Federal Accounting Standards Advisory Board (FASAB), and the Financial Management Service (FMS).

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

Lines appearing in bold typeface indicate early implemented USSGL accounts.

All crosswalks require preclosing USSGL account balances.

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

	<u>Page Number</u>
➤ SF 133: Report on Budget Execution and Budgetary Resources	V - 3
➤ FMS 2108: Yearend Closing Statement	V - 27
➤ OMB Form and Content Financial Statements ¹	
• Balance Sheet.....	V - 37
• Statement of Net Cost	V - 55
• Statement of Changes in Net Position.....	V - 59
• Statement of Budgetary Resources (crosswalk merged with SF 133: Report on Budget Execution and Budgetary Resources, pages V - 3 through V - 26)	
• Statement of Custodial Activity.....	V - 65

¹ OMB Circular No. A-136, "Financial Reporting Requirements" (Form and Content), dated June 29, 2007, states that the Statement of Financing is no longer a basic statement but rather a schedule, "Reconciliation of Net Cost of Operations to the Budget," in the notes to the financial statements. Preparers of financial statements may refer to OMB Circular No. A-136, revised July 24, 2006, for Statement of Financing guidance by accessing the OMB Web site at http://www.whitehouse.gov/omb/circulars/a136/a136_revised_2006.pdf. The USSGL TFM T/L S2 06-02, Statement of Financing crosswalk, provides guidance in preparing the OMB schedule, "Reconciliation of Net Cost of Operations to the Budget." See the USSGL Web site at http://www.fms.treas.gov/ussgl/selection_page.html.

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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 2008 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	Prior-Year Adj. /24	Debit	Credit						
BUDGETARY RESOURCES																						
1	1		Unobligated balance:																			
1A	1		Brought forward, October 1 (+ or -)															6, 11				
1A	1	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities			B								X	+	-		U				
1A	1	4126	Amounts Appropriated From Specific Invested TAFS - Receivable			B								X	+	-		U/E				
1A	1	4127	Amounts Appropriated From Specific Invested TAFS - Payable			B								X	+	-		U/E				
1A	1	4136	Contract Authority To Be Liquidated by Trust Funds			B								X	+	-		U/E				
1A	1	4137	Transfers of Contract Authority			B								X	+	-		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								X	+	-		U/E				
1A	1	4171	Nonallocation Transfers of Invested Balances - Receivable			B								X	+	-		U/E				
1A	1	4172	Nonallocation Transfers of Invested Balances - Payable			B								X	+	-		U/E				
1A	1	4201	Total Actual Resources - Collected			B									+	-		U/E				
1A	1	4221	Unfilled Customer Orders Without Advance			B											F/E	X	+	-		U/E
1A	1	4222	Unfilled Customer Orders With Advance			B												X	+	-		U/E
1A	1	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			B												X	+	-		U/E
1A	1	4251	Reimbursements and Other Income Earned - Receivable			B											F/E	X	+	-		U/E
1A	1	4281	Actual Program Fund Subsidy Receivable			B												X	+	-		U/E
1A	1	4283	Interest Receivable From Treasury			B												X	+	-		U/E
1A	1	4285	Receivable From the Liquidating Fund			B												X	+	-		U/E
1A	1	4286	Receivable From the Financing Fund			B												X	+	-		U/E
1A	1	4287	Other Federal Receivables			B												X	+	-		U/E
1A	1	4384	Temporary Reduction/Cancellation Returned by Appropriation			B												X	+	-		U/E
1A	1	4394	Receipts Unavailable for Obligation Upon Collection			B												X	+	-		U
1A	1	4397	Receipts and Appropriations Temporarily Precluded From Obligation			B												X	+	-		U
1A	1	4398	Offsetting Collections Temporarily Precluded From Obligation			B												X	+	-		U
1A	1	4801	Undelivered Orders - Obligations, Unpaid			B												X	+	-		U/E
1A	1	4802	Undelivered Orders - Obligations, Prepaid/Advanced			B												X	+	-		U/E
1A	1	4901	Delivered Orders - Obligations, Unpaid			B												X	+	-		U/E
1A	1	4908	Authority Outlayed Not Yet Disbursed			B												X	+	-		U
1B	1		Adjustment to unobligated balance brought forward , October 1 (+ or -)																			11, 26
1B	1	4111	Debt Liquidation Appropriations			E			###-###									B	+	-		U/E
1B	1	4112	Liquidation of Deficiency - Appropriations			E			###-###									B	+	-		U/E
1B	1	4114	Appropriated Trust or Special Fund Receipts			E			###-###									B	+	-		U/E
1B	1	4115	Loan Subsidy Appropriation			E			###-###									B	+	-		U/E
1B	1	4117	Loan Administrative Expense Appropriation			E			###-###									B	+	-		U/E

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2008 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1														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	Prior-Year Adj. /24	Debit	Credit	TAFS Status/3		
1B	1	4118	Reestimated Loan Subsidy Appropriation		E		###-###								B	+	-	U/E	
1B	1	4119	Other Appropriations Realized		E		###-###								B	+	-	U/E	
1B	1	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E		###-###								B	+	-	U/E	
1B	1	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P	###-###								P	+	-	U/E	
1B	1	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	S	###-###								P	+	-	U/E	
1B	1	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P	###-###								B	+	-	U/E	
1B	1	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	S	###-###								B	+	-	U/E	
1B	1	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E		###-###								P	+	-	U/E	
1B	1	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E		###-###								B	+	-	U/E	
1B	1	4125	Loan Modification Adjustment Transfer Appropriation		E		###-###								B	+	-	U/E	
1B	1	4125	Loan Modification Adjustment Transfer Appropriation		E		###-###								B	+	-	U/E	
1B	1	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E		###-###								P	+	-	U/E	
1B	1	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E		###-###								B	+	-	U/E	
1B	1	4127	Amounts Appropriated From Specific Invested TAFS - Payable		E		###-###								P	+	-	U/E	
1B	1	4127	Amounts Appropriated From Specific Invested TAFS - Payable		E		###-###								B	+	-	U/E	
1B	1	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	P	###-###								B	+	-	U/E	
1B	1	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	B	###-###								B	+	-	U/E	
1B	1	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E		###-###								B	+	-	U/E	
1B	1	4130	Appropriation To Liquidate Contract Authority Withdrawn		E		###-###								B	+	-	U/E	
1B	1	4131	Current-Year Contract Authority Realized		E		###-###								P	+	-	U/E	
1B	1	4132	Substitution of Contract Authority		E		###-###								P	+	-	U/E	
1B	1	4133	Decreases to Indefinite Contract Authority		E		###-###								P	+	-	U/E	
1B	1	4134	Contract Authority Withdrawn		E		###-###								P	+	-	U/E	
1B	1	4135	Contract Authority Liquidated		E	S	###-###								B	+	-	U/E	
1B	1	4135	Contract Authority Liquidated		E	P	###-###								B	+	-	U/E	
1B	1	4135	Contract Authority Liquidated		E	P	###-###								P	+	-	U/E	
1B	1	4135	Contract Authority Liquidated		E	S	###-###								P	+	-	U/E	
1B	1	4136	Contract Authority To Be Liquidated by Trust Funds		E		###-###								P	+	-	U/E	
1B	1	4137	Transfers of Contract Authority		E		###-###								B	+	-	U/E	
1B	1	4137	Transfers of Contract Authority		E		###-###								P	+	-	U/E	
1B	1	4138	Appropriation To Liquidate Contract Authority		E		###-###								P	+	-	U/E	
1B	1	4138	Appropriation To Liquidate Contract Authority		E		###-###								B	+	-	U/E	
1B	1	4140	Substitution of Borrowing Authority		E		###-###								B	+	-	U/E	
1B	1	4141	Current-Year Borrowing Authority Realized		E		###-###								P	+	-	U/E	
1B	1	4143	Decreases to Indefinite Borrowing Authority		E		###-###								P	+	-	U/E	
1B	1	4144	Borrowing Authority Withdrawn		E		###-###								P	+	-	U/E	

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2008 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	Prior-Year Adj. /24	Debit	Credit			
1B	1	4146	Actual Repayments of Debt, Current-Year Authority		E										B	+	-	U/E	
1B	1	4147	Actual Repayments of Debt, Prior-Year Balances		E										B	+	-	U/E	
1B	1	4150	Reappropriations		E		###-###								B	+	-	U/E	
1B	1	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E										B	+	-	U/E	
1B	1	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E										B	+	-	U/E	
1B	1	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E										B	+	-	U/E	
1B	1	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E		###-###								P	+	-	U/E	
1B	1	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E		###-###								P	+	-	U/E	
1B	1	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E		###-###								B	+	-	U/E	
1B	1	4167	Allocations of Realized Authority - Transferred From Invested Balances		E		###-###								B	+	-	U/E	
1B	1	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E		###-###								B	+	-	U/E	
1B	1	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E		###-###								P	+	-	U/E	
1B	1	4170	Transfers - Current-Year Authority		E		###-###								B	+	-	U/E	
1B	1	4171	Nonallocation Transfers of Invested Balances - Receivable		E		###-###								B	+	-	U/E	
1B	1	4171	Nonallocation Transfers of Invested Balances - Receivable		E		###-###								P	+	-	U/E	
1B	1	4172	Nonallocation Transfers of Invested Balances - Payable		E		###-###								B	+	-	U/E	
1B	1	4172	Nonallocation Transfers of Invested Balances - Payable		E		###-###								P	+	-	U/E	
1B	1	4173	Nonallocation Transfers of Invested Balances - Transferred		E		###-###								B	+	-	U/E	
1B	1	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E		###-###								B	+	-	U/E	
1B	1	4176	Allocation Transfers of Prior-Year Balances		E										B	+	-	U/E	
1B	1	4190	Transfers - Prior-Year Balances		E										B	+	-	U/E	
1B	1	4191	Balance Transfers - Extension of Availability Other Than Reappropriations		E										B	+	-	U/E	
1B	1	4192	Balance Transfers - Unexpired to Expired		E										B	+	-	U/E	
1B	1	4199	Transfer of Expired Expenditure Transfers - Receivable		E										P	+	-	U/E	
1B	1	4212	Liquidation of Deficiency - Offsetting Collections		E										B	+	-	U/E	
1B	1	4221	Unfilled Customer Orders Without Advance		E									F/E	B	+	-	U/E	
1B	1	4221	Unfilled Customer Orders Without Advance		E									F/E	P	+	-	U/E	
1B	1	4222	Unfilled Customer Orders With Advance		E										B	+	-	U/E	
1B	1	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E										B	+	-	U/E	
1B	1	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E										P	+	-	U/E	
1B	1	4230	Unfilled Customer Orders Without Advance - Transferred		E									F/E	B	+	-	U/E	
1B	1	4230	Unfilled Customer Orders Without Advance - Transferred		E									F/E	P	+	-	U/E	
1B	1	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E										B	+	-	U/E	
1B	1	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E										P	+	-	U/E	
1B	1	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E									F/E	B	+	-	U/E	
1B	1	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E									F/E	P	+	-	U/E	

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2008 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	Prior-Year Adj. /24	Debit	Credit			
1B	1	4234	Other Federal Receivables - Transferred		E										B	+	-	U/E	
1B	1	4234	Other Federal Receivables - Transferred		E										P	+	-	U/E	
1B	1	4251	Reimbursements and Other Income Earned - Receivable		E								F/E		B	+	-	U/E	
1B	1	4251	Reimbursements and Other Income Earned - Receivable		E										P	+	-	U/E	
1B	1	4252	Reimbursements and Other Income Earned - Collected		E										B	+	-	U/E	
1B	1	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E										B	+	-	U/E	
1B	1	4260	Actual Collections of "governmental-type" Fees		E										B	+	-	U/E	
1B	1	4261	Actual Collections of Business-Type Fees		E										B	+	-	U/E	
1B	1	4262	Actual Collections of Loan Principal		E										B	+	-	U/E	
1B	1	4263	Actual Collections of Loan Interest		E										B	+	-	U/E	
1B	1	4264	Actual Collections of Rent		E										B	+	-	U/E	
1B	1	4265	Actual Collections From Sale of Foreclosed Property		E										B	+	-	U/E	
1B	1	4266	Other Actual Business-Type Collections From Non-Federal Sources		E										B	+	-	U/E	
1B	1	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E										B	+	-	U/E	
1B	1	4271	Actual Program Fund Subsidy Collected		E										B	+	-	U/E	
1B	1	4273	Interest Collected From Treasury		E										B	+	-	U/E	
1B	1	4275	Actual Collections From Liquidating Fund		E										B	+	-	U/E	
1B	1	4276	Actual Collections From Financing Fund		E										B	+	-	U/E	
1B	1	4277	Other Actual Collections - Federal		E										B	+	-	U/E	
1B	1	4281	Actual Program Fund Subsidy Receivable		E										B	+	-	U/E	
1B	1	4281	Actual Program Fund Subsidy Receivable		E										P	+	-	U/E	
1B	1	4283	Interest Receivable From Treasury		E										B	+	-	U/E	
1B	1	4283	Interest Receivable From Treasury		E										P	+	-	U/E	
1B	1	4285	Receivable From the Liquidating Fund		E										B	+	-	U/E	
1B	1	4285	Receivable From the Liquidating Fund		E										P	+	-	U/E	
1B	1	4286	Receivable From the Financing Fund		E										B	+	-	U/E	
1B	1	4286	Receivable From the Financing Fund		E										P	+	-	U/E	
1B	1	4287	Other Federal Receivables		E										B	+	-	U/E	
1B	1	4287	Other Federal Receivables		E										P	+	-	U/E	
1B	1	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E										B	+	-	U/E	
1B	1	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E										P	+	-	U/E	
1B	1	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources		E										P	+	-	U/E	
1B	1	4350	Canceled Authority		E										B	+	-	U/E	
1B	1	4350	Canceled Authority		E										P	+	-	U/E	
1B	1	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant		E										B	+	-	U/E	
1B	1	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant		E										P	+	-	U/E	
1B	1	4355	Cancellation of Appropriation From Unavailable Receipts		E										B	+	-	U/E	
1B	1	4355	Cancellation of Appropriation From Unavailable Receipts		E										P	+	-	U/E	
1B	1	4356	Cancellation of Appropriation From Invested Balances		E										B	+	-	U/E	

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2008 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	Prior-Year Adj. /24	Debit	Credit			
1B	1	4356	Cancellation of Appropriation From Invested Balances		E										P	+	-	U/E	
1B	1	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		E										P	+	-	U/E	
1B	1	4382	Temporary Reduction - New Budget Authority		E		###-###								P	+	-	U/E	
1B	1	4383	Temporary Reduction - Prior-Year Balances		E		###-###								P	+	-	U/E	
1B	1	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P	###-###								P	+	-	U/E	
1B	1	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	D	###-###								P	+	-	U/E	
1B	1	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E		###-###								B	+	-	U/E	
1B	1	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E		###-###								B	+	-	U/E	
1B	1	4391	Adjustments to Indefinite No-Year Authority		E		###-###								B	+	-	U/E	
1B	1	4392	Permanent Reduction - New Budget Authority		E		###-###								B	+	-	U/E	
1B	1	4393	Permanent Reduction - Prior-Year Balances		E		###-###								B	+	-	U/E	
1B	1	4394	Receipts Unavailable for Obligation Upon Collection		E		###-###								B	+	-	U/E	
1B	1	4394	Receipts Unavailable for Obligation Upon Collection		E		###-###								P	+	-	U/E	
1B	1	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E		###-###								B	+	-	U/E	
1B	1	4397	Receipts and Appropriations Temporarily Precluded From Obligation		E		###-###								P	+	-	U/E	
1B	1	4398	Offsetting Collections Temporarily Precluded From Obligation		E		###-###								B	+	-	U/E	
1B	1	4398	Offsetting Collections Temporarily Precluded From Obligation		E		###-###								P	+	-	U/E	
1B	1	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E		###-###								B	+	-	U/E	
1B	1	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E		###-###								P	+	-	U/E	
1B	1	4801	Undelivered Orders - Obligations, Unpaid		E			A	###						B	+	-	U/E	
1B	1	4801	Undelivered Orders - Obligations, Unpaid		E			B	###	###					B	+	-	U/E	
1B	1	4801	Undelivered Orders - Obligations, Unpaid		E			C							B	+	-	U/E	
1B	1	4801	Undelivered Orders - Obligations, Unpaid		E			A	###						B	+	-	U/E	
1B	1	4801	Undelivered Orders - Obligations, Unpaid		E			B	###	###					B	+	-	U/E	
1B	1	4801	Undelivered Orders - Obligations, Unpaid		E			C							B	+	-	U/E	
1B	1	4801	Undelivered Orders - Obligations, Unpaid		E			A	###						P	+	-	U/E	
1B	1	4801	Undelivered Orders - Obligations, Unpaid		E			B	###	###					P	+	-	U/E	
1B	1	4801	Undelivered Orders - Obligations, Unpaid		E			C							P	+	-	U/E	
1B	1	4801	Undelivered Orders - Obligations, Unpaid		E			A	###						P	+	-	U/E	
1B	1	4801	Undelivered Orders - Obligations, Unpaid		E			B	###	###					P	+	-	U/E	
1B	1	4801	Undelivered Orders - Obligations, Unpaid		E			C							P	+	-	U/E	
1B	1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###						B	+	-	U/E	
1B	1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###					B	+	-	U/E	
1B	1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			C							B	+	-	U/E	
1B	1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###						B	+	-	U/E	
1B	1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###					B	+	-	U/E	
1B	1	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			C							B	+	-	U/E	

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2008 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	Prior-Year Adj. /24	Debit	Credit			
1B	1	4831	Undelivered Orders - Obligations Transferred, Unpaid		E			A	###			D			B	+	-	U/E	
1B	1	4831	Undelivered Orders - Obligations Transferred, Unpaid		E			B	###	###		D			B	+	-	U/E	
1B	1	4831	Undelivered Orders - Obligations Transferred, Unpaid		E			C				D			B	+	-	U/E	
1B	1	4831	Undelivered Orders - Obligations Transferred, Unpaid		E			A	###			R			B	+	-	U/E	
1B	1	4831	Undelivered Orders - Obligations Transferred, Unpaid		E			B	###	###		R			B	+	-	U/E	
1B	1	4831	Undelivered Orders - Obligations Transferred, Unpaid		E			C				R			B	+	-	U/E	
1B	1	4831	Undelivered Orders - Obligations Transferred, Unpaid		E			A	###			D			P	+	-	U/E	
1B	1	4831	Undelivered Orders - Obligations Transferred, Unpaid		E			B	###	###		D			P	+	-	U/E	
1B	1	4831	Undelivered Orders - Obligations Transferred, Unpaid		E			C				D			P	+	-	U/E	
1B	1	4831	Undelivered Orders - Obligations Transferred, Unpaid		E			A	###			R			P	+	-	U/E	
1B	1	4831	Undelivered Orders - Obligations Transferred, Unpaid		E			B	###	###		R			P	+	-	U/E	
1B	1	4831	Undelivered Orders - Obligations Transferred, Unpaid		E			C				R			P	+	-	U/E	
1B	1	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E										B	+	-	U/E	
1B	1	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E										P	+	-	U/E	
1B	1	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E										B	+	-	U/E	
1B	1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###			D			B	+	-	U/E	
1B	1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	###	###		D			B	+	-	U/E	
1B	1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C				D			B	+	-	U/E	
1B	1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###			R			B	+	-	U/E	
1B	1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	###	###		R			B	+	-	U/E	
1B	1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C				R			B	+	-	U/E	
1B	1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###			D			P	+	-	U/E	
1B	1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	###	###		D			P	+	-	U/E	
1B	1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C				R			P	+	-	U/E	
1B	1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	###	###		R			P	+	-	U/E	
1B	1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###			R			P	+	-	U/E	
1B	1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C				D			P	+	-	U/E	
1B	1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	###	###		R			P	+	-	U/E	
1B	1	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###			R			P	+	-	U/E	
1B	1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###			D			B	+	-	U/E	
1B	1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###		D			B	+	-	U/E	
1B	1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C				D			B	+	-	U/E	
1B	1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###		R			B	+	-	U/E	
1B	1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C				R			B	+	-	U/E	
1B	1	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###			R			B	+	-	U/E	
1B	1	4901	Delivered Orders - Obligations, Unpaid		E			A	###			D			B	+	-	U/E	
1B	1	4901	Delivered Orders - Obligations, Unpaid		E			B	###	###		D			B	+	-	U/E	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2008 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	Prior-Year Adj. /24	Debit	Credit			
1B	1	4901	Delivered Orders - Obligations, Unpaid		E			C				D			B	+	-	U/E	
1B	1	4901	Delivered Orders - Obligations, Unpaid		E			A	###			R			B	+	-	U/E	
1B	1	4901	Delivered Orders - Obligations, Unpaid		E			B	###	###		R			B	+	-	U/E	
1B	1	4901	Delivered Orders - Obligations, Unpaid		E			C				R			B	+	-	U/E	
1B	1	4901	Delivered Orders - Obligations, Unpaid		E			A	###			D			P	+	-	U/E	
1B	1	4901	Delivered Orders - Obligations, Unpaid		E			B	###	###		D			P	+	-	U/E	
1B	1	4901	Delivered Orders - Obligations, Unpaid		E			C				D			P	+	-	U/E	
1B	1	4901	Delivered Orders - Obligations, Unpaid		E			A	###			R			P	+	-	U/E	
1B	1	4901	Delivered Orders - Obligations, Unpaid		E			B	###	###		R			P	+	-	U/E	
1B	1	4901	Delivered Orders - Obligations, Unpaid		E			C				R			P	+	-	U/E	
1B	1	4902	Delivered Orders - Obligations, Paid		E			A	###			D			B	+	-	U/E	
1B	1	4902	Delivered Orders - Obligations, Paid		E			B	###	###		D			B	+	-	U/E	
1B	1	4902	Delivered Orders - Obligations, Paid		E			C				D			B	+	-	U/E	
1B	1	4902	Delivered Orders - Obligations, Paid		E			A	###			R			B	+	-	U/E	
1B	1	4902	Delivered Orders - Obligations, Paid		E			B	###	###		R			B	+	-	U/E	
1B	1	4902	Delivered Orders - Obligations, Paid		E			C				R			B	+	-	U/E	
1B	1	4908	Authority Outlayed Not Yet Disbursed		E			A	###			D			B	+	-	U/E	
1B	1	4908	Authority Outlayed Not Yet Disbursed		E			B	###	###		D			B	+	-	U/E	
1B	1	4908	Authority Outlayed Not Yet Disbursed		E			C				D			B	+	-	U/E	
1B	1	4908	Authority Outlayed Not Yet Disbursed		E			A	###			R			B	+	-	U/E	
1B	1	4908	Authority Outlayed Not Yet Disbursed		E			B	###	###		R			B	+	-	U/E	
1B	1	4908	Authority Outlayed Not Yet Disbursed		E			C				R			B	+	-	U/E	
1B	1	4931	Delivered Orders - Obligations Transferred, Unpaid		E										P	+	-	U/E	
1B	1	4931	Delivered Orders - Obligations Transferred, Unpaid		E										B	+	-	U/E	
1B	1	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E										B	+	-	U/E	
1B	1	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E										P	+	-	U/E	
1B	1	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E										B	+	-	U/E	
1B	1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A	###			D			B	+	-	U/E	
1B	1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	###	###		D			B	+	-	U/E	
1B	1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C				D			B	+	-	U/E	
1B	1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A	###			R			B	+	-	U/E	
1B	1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	###	###		R			B	+	-	U/E	
1B	1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C				R			B	+	-	U/E	
1B	1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A	###			D			P	+	-	U/E	
1B	1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	###	###		D			P	+	-	U/E	
1B	1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C				D			P	+	-	U/E	
1B	1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A	###			R			P	+	-	U/E	
1B	1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	###	###		R			P	+	-	U/E	

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2008 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1													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	Prior-Year Adj. /24	Debit	Credit		TAFS Status/3	
1B	1	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C				R			P	+	-	U/E	
1B	1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	###	###		D			B	+	-	U/E	
1B	1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C				D			B	+	-	U/E	
1B	1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A	###			R			B	+	-	U/E	
1B	1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	###	###		R			B	+	-	U/E	
1B	1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C				R			B	+	-	U/E	
1B	1	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A	###			D			B	+	-	U/E	
2	2	Recoveries of prior year unpaid obligations:																	
2A	N/A	Actual																	
2A	2	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E										X	+	-	U/E	
2A	2	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E										X	+	-	U/E	
2B	N/A	Anticipated																	
2B	2	4310	Anticipated Recoveries of Prior-Year Obligations		E											+	-	U	5
3	3	Budget authority:																	
3A	3A	Appropriation:																	
3A1	N/A	Actual																	
3A1	3A	4111	Debt Liquidation Appropriations		E		###-###								X	+	-	U	
3A1	3A	4112	Liquidation of Deficiency - Appropriations		E		###-###								X	+	-	U	
3A1	3A	4114	Appropriated Trust or Special Fund Receipts		E		###-###								X	+	-	U	
3A1	3A	4115	Loan Subsidy Appropriation		E		###-###								X	+	-	U	
3A1	3A	4117	Loan Administrative Expense Appropriation		E		###-###								X	+	-	U	
3A1	3A	4118	Reestimated Loan Subsidy Appropriation		E		###-###								X	+	-	U	
3A1	3A	4119	Other Appropriations Realized		E		###-###								X	+	-	U	
3A1	3A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		E		###-###								X	+	-	U	4
3A1	3A	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B		###-###								X	-	+	U	4
3A1	3A	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	P	###-###								X	+	-	U/E	
3A1	3A	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation		E		###-###								X	+	-	U	
3A1	3A	4125	Loan Modification Adjustment Transfer Appropriation		E		###-###								X	+	-	U	
3A1	3A	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		E		###-###								X	+	-	U/E	4
3A1	3A	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B		###-###								X	-	+	U/E	4
3A1	3A	4127	Amounts Appropriated From Specific Invested TAFS - Payable		E		###-###								X	+	-	U/E	4
3A1	3A	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B		###-###								X	-	+	U/E	4
3A1	3A	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	P	###-###								X	+	-	U/E	
3A1	3A	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out		E		###-###								X	+	-	U/E	
3A1	3A	4138	Appropriation To Liquidate Contract Authority		E		###-###								X	+	-	U/E	

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2008 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	Prior-Year Adj. /24	Debit	Credit			
3A1	3A	4150	Reappropriations		E		###-###								X	+	-	U	
3A1	3A	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation		E		###-###								X	+	-	U	
3A1	3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	P	###-###								X	+	-	U	4
3A1	N/A	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	D	###-###								X	+	-	U	4
3A1	3A	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	P	###-###								X	-	+	U	4
3A1	N/A	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	D	###-###								X	-	+	U	4
3A1	3A	4391	Adjustments to Indefinite No-Year Authority	D	E		###-###								X	+	-	U	
3A1	3A	4394	Receipts Unavailable for Obligation Upon Collection		E		###-###								X	+	-	U	4
3A1	3A	4394	Receipts Unavailable for Obligation Upon Collection		B		###-###								X	-	+	U	4
3A2	N/A	Anticipated																	
3A2	3A	4120	Appropriations Anticipated - Indefinite		E		###-###									+	-	U	5
3B	3B	Borrowing authority																	
3B	3B	4042	Estimated Indefinite Borrowing Authority		E		###-###									+	-	U	5
3B	3B	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In		E	B	###-###								X	+	-	U	
3B	3B	4141	Current-Year Borrowing Authority Realized		E		###-###								X	+	-	U	
3C	3C	Contract authority																	
3C	3C	4032	Estimated Indefinite Contract Authority		E		###-###									+	-	U	5
3C	3C	4131	Current-Year Contract Authority Realized		E		###-###								X	+	-	U	
3D	3D	Spending authority from offsetting collections (gross):																	
3D1	3D1	Earned																	
3D1a	3D1a	Collected																	
3D1a	3D1a	4212	Liquidation of Deficiency - Offsetting Collections		E										X	+	-	U/E	
3D1a	3D1a	4252	Reimbursements and Other Income Earned - Collected		E										X	+	-	U/E	
3D1a	3D1a	4260	Actual Collections of "governmental-type" Fees		E										X	+	-	U/E	
3D1a	3D1a	4261	Actual Collections of Business-Type Fees		E										X	+	-	U/E	
3D1a	3D1a	4262	Actual Collections of Loan Principal		E										X	+	-	U/E	
3D1a	3D1a	4263	Actual Collections of Loan Interest		E										X	+	-	U/E	
3D1a	3D1a	4264	Actual Collections of Rent		E										X	+	-	U/E	
3D1a	3D1a	4265	Actual Collections From Sale of Foreclosed Property		E										X	+	-	U/E	
3D1a	3D1a	4266	Other Actual Business-Type Collections From Non-Federal Sources		E										X	+	-	U/E	
3D1a	3D1a	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E										X	+	-	U/E	
3D1a	3D1a	4271	Actual Program Fund Subsidy Collected		E										X	+	-	U/E	
3D1a	3D1a	4273	Interest Collected From Treasury		E										X	+	-	U/E	
3D1a	3D1a	4275	Actual Collections From Liquidating Fund		E										X	+	-	U/E	
3D1a	3D1a	4276	Actual Collections From Financing Fund		E										X	+	-	U/E	

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2008 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	Prior-Year Adj. /24	Debit	Credit			
3D1a	3D1a	4277	Other Actual Collections - Federal		E										X	+	-	U/E	
3D1a	3D1a	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E										X	+	-	U	
3D1a	3D1a	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E										X	+	-	U/E	
3D1a	3D1a	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E										X	+	-	U/E	
3D1b	3D1b		Change in receivables from Federal sources																
3D1b	3D1b	4251	Reimbursements and Other Income Earned - Receivable		E									F/E	X	+	-	U/E	4
3D1b	3D1b	4251	Reimbursements and Other Income Earned - Receivable		B									F/E	X	-	+	U/E	4
3D1b	3D1b	4281	Actual Program Fund Subsidy Receivable		E										X	+	-	U/E	4
3D1b	3D1b	4281	Actual Program Fund Subsidy Receivable		B										X	-	+	U/E	4
3D1b	3D1b	4283	Interest Receivable From Treasury		E										X	+	-	U/E	4
3D1b	3D1b	4283	Interest Receivable From Treasury		B										X	-	+	U/E	4
3D1b	3D1b	4285	Receivable From the Liquidating Fund		E										X	+	-	U/E	4
3D1b	3D1b	4285	Receivable From the Liquidating Fund		B										X	-	+	U/E	4
3D1b	3D1b	4286	Receivable From the Financing Fund		E										X	+	-	U/E	4
3D1b	3D1b	4286	Receivable From the Financing Fund		B										X	-	+	U/E	4
3D1b	3D1b	4287	Other Federal Receivables		E										X	+	-	U/E	4
3D1b	3D1b	4287	Other Federal Receivables		B										X	-	+	U/E	4
3D2	3D2		Change in unfilled customer orders (+ or -):																
3D2a	3D2a		Advance received																
3D2a	3D2a	4222	Unfilled Customer Orders With Advance		E										X	+	-	U/E	4
3D2a	3D2a	4222	Unfilled Customer Orders With Advance		B										X	-	+	U/E	4
3D2b	3D2b		Without advance from Federal sources																
3D2b	3D2b	4221	Unfilled Customer Orders Without Advance		E									F/E	X	+	-	U/E	4
3D2b	3D2b	4221	Unfilled Customer Orders Without Advance		B									F/E	X	-	+	U/E	4
3D3	3D3		Anticipated for rest of year, without advance																
3D3	3D3	4060	Anticipated Collections From Non-Federal Sources	D	E													U	5
3D3	3D3	4070	Anticipated Collections From Federal Sources	D	E													U	5
3D3	3D3	4210	Anticipated Reimbursements and Other Income	D	E													U	5
3D4	3D4		Previously unavailable																
3D4	3D4	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellation		E	S	###-###								X	+	-	U	
3D4	3D4	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation		E		###-###								X	+	-	U	
3D4	3D4	4384	Temporary Reduction/Cancellation Returned by Appropriation		E	S	###-###								X	+	-	U	4

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2008 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1													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	Prior-Year Adj. /24	Debit	Credit		TAFS Status/3	
3D4	3D4	4384	Temporary Reduction/Cancellation Returned by Appropriation		B	S	###-###								X	-	+	U	4
3D5	3D5	Expenditure transfers from trust funds:																	14
3D5a	N/A	Collected																	
3D5a	3D5	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E										X	+	-	U/E	
3D5b	N/A	Change in receivables from trust funds																	
3D5b	3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E										X	+	-	U/E	4
3D5b	3D5	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B										X	-	+	U/E	4
3D5c	N/A	Anticipated																	
3D5c	3D5	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		E											+	-	U	5
N/A	3E	Subtotal																	25
N/A	3E	Subtotal (of line 3, SBR only) (+3A+3B+3C+3D1a+3D1b+3D2a+3D2b+3D3+3D4+3D5)																	22
4	4	Nonexpenditure transfers, net:																	15
4A	N/A	Actual transfers, budget authority (+ or -)																	
4A	4	4137	Transfers of Contract Authority		E		###-###								X	+	-	U/E	4
4A	4	4137	Transfers of Contract Authority		B		###-###								X	-	+	U/E	4
4A	4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		E		###-###								X	+	-	U/E	4
4A	4	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B		###-###								X	-	+	U/E	4
4A	4	4167	Allocations of Realized Authority - Transferred From Invested Balances		E		###-###								X	+	-	U/E	
4A	4	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction		E		###-###								X	+	-	U	
4A	4	4170	Transfers - Current-Year Authority		E		###-###								X	+	-	U	
4A	4	4171	Nonallocation Transfers of Invested Balances - Receivable		E		###-###								X	+	-	U/E	4
4A	4	4171	Nonallocation Transfers of Invested Balances - Receivable		B		###-###								X	-	+	U/E	4
4A	4	4172	Nonallocation Transfers of Invested Balances - Payable		E		###-###								X	+	-	U/E	4
4A	4	4172	Nonallocation Transfers of Invested Balances - Payable		B		###-###								X	-	+	U/E	4
4A	4	4173	Nonallocation Transfers of Invested Balances - Transferred		E		###-###								X	+	-	U/E	
4A	4	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts		E		###-###								X	+	-	U	
4B	N/A	Anticipated transfers, budget authority (+ or -)																	
4B	4	4160	Anticipated Transfers - Current-Year Authority		E		###-###									+	-	U	5
4B	4	4165	Allocations of Authority - Anticipated From Invested Balances		E		###-###									+	-	U	5
4C	N/A	Actual transfers, unobligated balances (+ or -)																	
4C	4	4176	Allocation Transfers of Prior-Year Balances		E										X	+	-	U/E	
4C	4	4190	Transfers - Prior-Year Balances		E										X	+	-	U	
4C	4	4191	Balance Transfers - Extension of Availability Other Than Reappropriations		E										X	+	-	U/E	

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USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2008 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	Prior-Year Adj. /24	Debit	Credit			
4C	4	4192	Balance Transfers - Unexpired to Expired		E										X	+	-	U/E	
4C	4	4199	Transfer of Expired Expenditure Transfers - Receivable		E										X	+	-	U/E	
4C	4	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources		E										X	+	-	U/E	
4D	N/A	Anticipated transfers, unobligated balances (+ or -)																	
4D	4	4180	Anticipated Transfers - Prior-Year Balances		E											+	-	U	5
5	5	Temporarily not available pursuant to Public Law (-)																	
5	5	4382	Temporary Reduction - New Budget Authority		E		###-###								X	+	-	U	
5	5	4383	Temporary Reduction - Prior-Year Balances		E		###-###								X	+	-	U	
5	5	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority		E		###-###								X	+	-	U	
5	5	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances		E		###-###								X	+	-	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		###-###								X	+	-	U	4
5	5	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B		###-###								X	-	+	U	4
5	5	4398	Offsetting Collections Temporarily Precluded From Obligation		E		###-###								X	+	-	U	4
5	5	4398	Offsetting Collections Temporarily Precluded From Obligation		B		###-###								X	-	+	U	4
5	5	4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligation		E		###-###								X	+	-	U	
6	6	Permanently not available (-):																	16
6A	N/A	Cancellations of expired and no-year accounts (-)																	
6A	6	4350	Canceled Authority		E										X	+	-	U/E	
6A	N/A	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant		E										X	+	-	U/E	
6A	6	4355	Cancellation of Appropriation From Unavailable Receipts		E										X	+	-	U/E	
6A	6	4356	Cancellation of Appropriation From Invested Balances		E										X	+	-	U/E	
6A	6	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds		E										X	+	-	U/E	
6B	N/A	Enacted reductions (-)																	
6B	6	4392	Permanent Reduction - New Budget Authority		E		###-###								X	+	-	U	
6B	6	4393	Permanent Reduction - Prior-Year Balances		E		###-###								X	+	-	U/E	
6C	N/A	Capital transfers and redemption of debt (-)																	
6C	6	4146	Actual Repayments of Debt, Current-Year Authority		E										X	+	-	U/E	
6C	6	4147	Actual Repayments of Debt, Prior-Year Balances		E										X	+	-	U/E	
6C	6	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E										X	+	-	U/E	
6C	6	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E										X	+	-	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	Prior-Year Adj. /24	Debit	Credit				
6D	N/A		Other authority withdrawn (-)																	
6D	6	4130	Appropriation To Liquidate Contract Authority Withdrawn		E										X	+	-	U/E		
6D	6	4132	Substitution of Contract Authority		E										X	+	-	U		
6D	6	4133	Decreases to Indefinite Contract Authority		E										X	+	-	U/E		
6D	6	4134	Contract Authority Withdrawn		E										X	+	-	U/E		
6D	6	4135	Contract Authority Liquidated		E	S									X	+	-	U/E		
6D	6	4140	Substitution of Borrowing Authority		E										X	+	-	U/E		
6D	6	4143	Decreases to Indefinite Borrowing Authority		E										X	+	-	U/E		
6D	6	4144	Borrowing Authority Withdrawn		E										X	+	-	U/E		
6D	6	4391	Adjustments to Indefinite No-Year Authority	C	E										X	+	-	U		
6E	N/A		Pursuant to Public Law__ (-)																	
6E	6	4135	Contract Authority Liquidated		E	P	###-###								X	+	-	U/E		
6E	6	4136	Contract Authority To Be Liquidated by Trust Funds		E		###-###								X	+	-	U/E	4	
6E	6	4136	Contract Authority To Be Liquidated by Trust Funds		B		###-###								X	-	+	U/E	4	
6F	N/A		Anticipated for rest of year (-)																	
6F	6	4034	Anticipated Adjustments to Contract Authority		E												+	-	U	5
6F	6	4044	Anticipated Reductions to Borrowing Authority		E												+	-	U	5
6F	6	4047	Anticipated Transfers to the General Fund of the Treasury		E												+	-	U	5
7	7		Total budgetary resources																	
STATUS OF BUDGETARY RESOURCES																				
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	###						X	-	+	U/E	4	
8A1	8A	4801	Undelivered Orders - Obligations, Unpaid		B			A	###						X	+	-	U/E	4	
8A1	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###						X	-	+	U/E	4	
8A1	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			A	###						X	+	-	U/E	4	
8A1	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###						X	-	+	U/E		
8A1	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###						X	-	+	U/E		
8A1	8A	4901	Delivered Orders - Obligations, Unpaid		E			A	###						X	-	+	U/E	4	
8A1	8A	4901	Delivered Orders - Obligations, Unpaid		B			A	###						X	+	-	U/E	4	
8A1	8A	4902	Delivered Orders - Obligations, Paid		E			A	###						X	-	+	U/E		
8A1	8A	4908	Authority Outlayed Not Yet Disbursed		E			A	###						X	-	+	U	4	

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USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2008 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1														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	Prior-Year Adj. /24	Debit	Credit	TAFS Status/3		
8A1	8A	4908	Authority Outlayed Not Yet Disbursed		B			A	###			D			X	+	-	U	4
8A1	8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A	###			D			X	-	+	U/E	
8A1	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A	###			D			X	-	+	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			X	-	+	U/E	4
8A2	8A	4801	Undelivered Orders - Obligations, Unpaid		B			B	###	###		D			X	+	-	U/E	4
8A2	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###		D			X	-	+	U/E	4
8A2	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			B	###	###		D			X	+	-	U/E	4
8A2	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	###	###		D			X	-	+	U/E	
8A2	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###		D			X	-	+	U/E	
8A2	8A	4901	Delivered Orders - Obligations, Unpaid		E			B	###	###		D			X	-	+	U/E	4
8A2	8A	4901	Delivered Orders - Obligations, Unpaid		B			B	###	###		D			X	+	-	U/E	4
8A2	8A	4902	Delivered Orders - Obligations, Paid		E			B	###	###		D			X	-	+	U/E	
8A2	8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	###	###		D			X	-	+	U/E	
8A2	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	###	###		D			X	-	+	U/E	
8A3	N/A	Exempt from apportionment																	
8A3	8A	4801	Undelivered Orders - Obligations, Unpaid		E			C				D			X	-	+	U/E	4
8A3	8A	4801	Undelivered Orders - Obligations, Unpaid		B			C				D			X	+	-	U/E	4
8A3	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			C				D			X	-	+	U/E	4
8A3	8A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			C				D			X	+	-	U/E	4
8A3	8A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C				D			X	-	+	U/E	
8A3	8A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C				D			X	-	+	U/E	
8A3	8A	4901	Delivered Orders - Obligations, Unpaid		E			C				D			X	-	+	U/E	4
8A3	8A	4901	Delivered Orders - Obligations, Unpaid		B			C				D			X	+	-	U/E	4
8A3	8A	4902	Delivered Orders - Obligations, Paid		E			C				D			X	-	+	U/E	
8A3	8A	4908	Authority Outlayed Not Yet Disbursed		E			C				D			X	-	+	U	4
8A3	8A	4908	Authority Outlayed Not Yet Disbursed		B			C				D			X	+	-	U	4
8A3	8A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C				D			X	-	+	U/E	
8A3	8A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C				D			X	-	+	U/E	
8B	8B	Reimbursable:																	
8B1	N/A	Category A (sometimes includes program categories)																	
8B1	8B	4801	Undelivered Orders - Obligations, Unpaid		E			A	###			R			X	-	+	U/E	4
8B1	8B	4801	Undelivered Orders - Obligations, Unpaid		B			A	###			R			X	+	-	U/E	4
8B1	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###			R			X	-	+	U/E	4
8B1	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			A	###			R			X	+	-	U/E	4
8B1	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A	###			R			X	-	+	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	Prior-Year Adj. /24	Debit	Credit			
8B1	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A	###			R			X	-	+	U/E	
8B1	8B	4901	Delivered Orders - Obligations, Unpaid		E			A	###			R			X	-	+	U/E	4
8B1	8B	4901	Delivered Orders - Obligations, Unpaid		B			A	###			R			X	+	-	U/E	4
8B1	8B	4902	Delivered Orders - Obligations, Paid		E			A	###			R			X	-	+	U/E	
8B1	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A	###			R			X	-	+	U/E	
8B1	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A	###			R			X	-	+	U/E	
8B2	N/A	Category B (program 1), (program 2)program category 1), (program 3)program category 2)																	
8B2	8B	4801	Undelivered Orders - Obligations, Unpaid		E			B	###	###		R			X	-	+	U/E	4
8B2	8B	4801	Undelivered Orders - Obligations, Unpaid		B			B	###	###		R			X	+	-	U/E	4
8B2	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###		R			X	-	+	U/E	4
8B2	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			B	###	###		R			X	+	-	U/E	4
8B2	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	###	###		R			X	-	+	U/E	
8B2	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	###	###		R			X	-	+	U/E	
8B2	8B	4901	Delivered Orders - Obligations, Unpaid		E			B	###	###		R			X	-	+	U/E	4
8B2	8B	4901	Delivered Orders - Obligations, Unpaid		B			B	###	###		R			X	+	-	U/E	4
8B2	8B	4902	Delivered Orders - Obligations, Paid		E			B	###	###		R			X	-	+	U/E	
8B2	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	###	###		R			X	-	+	U/E	
8B2	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	###	###		R			X	-	+	U/E	
8B3	N/A	Exempt from apportionment																	
8B3	8B	4801	Undelivered Orders - Obligations, Unpaid		E			C				R			X	-	+	U/E	4
8B3	8B	4801	Undelivered Orders - Obligations, Unpaid		B			C				R			X	+	-	U/E	4
8B3	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E			C				R			X	-	+	U/E	4
8B3	8B	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B			C				R			X	+	-	U/E	4
8B3	8B	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C				R			X	-	+	U/E	
8B3	8B	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C				R			X	-	+	U/E	
8B3	8B	4901	Delivered Orders - Obligations, Unpaid		E			C				R			X	-	+	U/E	4
8B3	8B	4901	Delivered Orders - Obligations, Unpaid		B			C				R			X	+	-	U/E	4
8B3	8B	4902	Delivered Orders - Obligations, Paid		E			C				R			X	-	+	U/E	
8B3	8B	4908	Authority Outlayed Not Yet Disbursed		E			C				R			X	-	+	U	4
8B3	8B	4908	Authority Outlayed Not Yet Disbursed		B			C				R			X	+	-	U	4
8B3	8B	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C				R			X	-	+	U/E	
8B3	8B	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C				R			X	-	+	U/E	
N/A	8C	Subtotal (+8A+8B)																	25
9	9	Unobligated balance:																	

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2008 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1													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	Prior-Year Adj. /24	Debit	Credit		TAFS Status/3
9A	9A		Apportioned:															
9A1	N/A		Balance, currently available															
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	
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:															
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)															
																		25
10	10		Unobligated balance not available:															
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	

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2008 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	Prior-Year Adj. /24	Debit	Credit			
11	11		Total status of budgetary resources																
CHANGE IN OBLIGATED BALANCES																			
12	12		Obligated balance, net:																
12A	12A		Unpaid obligations, start of year:																22
12A1	12A		Unpaid obligations, brought forward, October 1 (+)																22
12A1	12A	4801	Undelivered Orders - Obligations, Unpaid			B									X	-	+	U/E	
12A1	12A	4901	Delivered Orders - Obligations, Unpaid			B									X	-	+	U/E	
12A2	12A		Adjustment to unpaid obligations, brought forward, October 1 (+ or -)																22, 26
12A2	12A	4801	Undelivered Orders - Obligations, Unpaid			E									P	-	+	U/E	
12A2	12A	4801	Undelivered Orders - Obligations, Unpaid			E									B	-	+	U/E	
12A2	12A	4831	Undelivered Orders - Obligations Transferred, Unpaid			E									P	-	+	U/E	
12A2	12A	4831	Undelivered Orders - Obligations Transferred, Unpaid			E									B	-	+	U/E	
12A2	12A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			E									P	-	+	U/E	
12A2	12A	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			E									B	-	+	U/E	
12A2	12A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			E									P	-	+	U/E	
12A2	12A	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			E									B	-	+	U/E	
12A2	12A	4901	Delivered Orders - Obligations, Unpaid			E									P	-	+	U/E	
12A2	12A	4901	Delivered Orders - Obligations, Unpaid			E									B	-	+	U/E	
12A2	12A	4931	Delivered Orders - Obligations Transferred, Unpaid			E									B	-	+	U/E	
12A2	12A	4931	Delivered Orders - Obligations Transferred, Unpaid			E									P	-	+	U/E	
12A2	12A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			E									P	-	+	U/E	
12A2	12A	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			E									B	-	+	U/E	
12A2	12A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			E									P	-	+	U/E	
12A2	12A	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			E									B	-	+	U/E	
12B	12B		Uncollected customer payments from Federal sources, start of year:																23
12B1	12B		Uncollected customer payments from Federal sources, brought forward, October 1 (-)																23
12B1	12B	4221	Unfilled Customer Orders Without Advance			B									F/E	X	-	+	U/E
12B1	12B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			B										X	-	+	U/E
12B1	12B	4251	Reimbursements and Other Income Earned - Receivable			B									F/E	X	-	+	U/E
12B1	12B	4281	Actual Program Fund Subsidy Receivable			B										X	-	+	U/E
12B1	12B	4283	Interest Receivable From Treasury			B										X	-	+	U/E
12B1	12B	4285	Receivable From the Liquidating Fund			B										X	-	+	U/E
12B1	12B	4286	Receivable From the Financing Fund			B										X	-	+	U/E
12B1	12B	4287	Other Federal Receivables			B										X	-	+	U/E

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2008 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1														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	Prior-Year Adj. /24	Debit	Credit	TAFS Status/3			
12B2	12B		Adjustment to uncollected customer payments from Federal sources, brought forward, October 1 (+ or -)																	23, 26
12B2	12B	4199	Transfer of Expired Expenditure Transfers - Receivable		E											P	-	+	U/E	
12B2	12B	4199	Transfer of Expired Expenditure Transfers - Receivable		E											B	-	+	U/E	
12B2	12B	4221	Unfilled Customer Orders Without Advance		E									F/E		P	-	+	U/E	
12B2	12B	4221	Unfilled Customer Orders Without Advance		E									F/E		B	-	+	U/E	
12B2	12B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E											P	-	+	U/E	
12B2	12B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E											B	-	+	U/E	
12B2	12B	4230	Unfilled Customer Orders Without Advance - Transferred		E									F/E		P	-	+	U/E	
12B2	12B	4230	Unfilled Customer Orders Without Advance - Transferred		E									F/E		B	-	+	U/E	
12B2	12B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E											P	-	+	U/E	
12B2	12B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E											B	-	+	U/E	
12B2	12B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E									F/E		P	-	+	U/E	
12B2	12B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E									F/E		B	-	+	U/E	
12B2	12B	4234	Other Federal Receivables - Transferred		E											P	-	+	U/E	
12B2	12B	4234	Other Federal Receivables - Transferred		E											B	-	+	U/E	
12B2	12B	4251	Reimbursements and Other Income Earned - Receivable		E									F/E		P	-	+	U/E	
12B2	12B	4251	Reimbursements and Other Income Earned - Receivable		E									F/E		B	-	+	U/E	
12B2	12B	4281	Actual Program Fund Subsidy Receivable		E											P	-	+	U/E	
12B2	12B	4281	Actual Program Fund Subsidy Receivable		E											B	-	+	U/E	
12B2	12B	4283	Interest Receivable From Treasury		E											P	-	+	U/E	
12B2	12B	4283	Interest Receivable From Treasury		E											B	-	+	U/E	
12B2	12B	4285	Receivable From the Liquidating Fund		E											P	-	+	U/E	
12B2	12B	4285	Receivable From the Liquidating Fund		E											B	-	+	U/E	
12B2	12B	4286	Receivable From the Financing Fund		E											P	-	+	U/E	
12B2	12B	4286	Receivable From the Financing Fund		E											B	-	+	U/E	
12B2	12B	4287	Other Federal Receivables		E											P	-	+	U/E	
12B2	12B	4287	Other Federal Receivables		E											B	-	+	U/E	
N/A	12C		Total, unpaid obligated balance, brought forward, net (+12A-12B)																	25
13	13		Obligations incurred (+)																	
13	13	4801	Undelivered Orders - Obligations, Unpaid		E											X	-	+	U/E	4
13	13	4801	Undelivered Orders - Obligations, Unpaid		B											X	+	-	U/E	4
13	13	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E											X	-	+	U/E	4
13	13	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B											X	+	-	U/E	4
13	13	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E											X	-	+	U/E	
13	13	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E											X	-	+	U/E	
13	13	4901	Delivered Orders - Obligations, Unpaid		E											X	-	+	U/E	4

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2008 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	Prior-Year Adj. /24	Debit	Credit			
13	13	4901	Delivered Orders - Obligations, Unpaid		B										X	+	-	U/E	4
13	13	4902	Delivered Orders - Obligations, Paid		E										X	-	+	U/E	
13	13	4908	Authority Outlayed Not Yet Disbursed		E										X	-	+	U	4
13	13	4908	Authority Outlayed Not Yet Disbursed		B										X	+	-	U	4
13	13	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E										X	-	+	U/E	
13	13	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E										X	-	+	U/E	
14	14		Gross outlays (-)																
14	14	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E										X	+	-	U/E	4
14	14	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B										X	-	+	U/E	4
14	14	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E										X	+	-	U/E	
14	14	4902	Delivered Orders - Obligations, Paid		E										X	+	-	U/E	
14	14	4908	Authority Outlayed Not Yet Disbursed		E										X	+	-	U	4
14	14	4908	Authority Outlayed Not Yet Disbursed		B										X	-	+	U	4
14	14	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E										X	+	-	U/E	
15	15		Obligated balance transfers, net:																
15A	15A		A. Actual transfers, unpaid obligations (+ or -)																
15A	15A	4831	Undelivered Orders - Obligations Transferred, Unpaid		E										X	-	+	U/E	
15A	15A	4931	Delivered Orders - Obligations Transferred, Unpaid		E										X	-	+	U/E	
15B	15B		B. Actual transfers, uncollected customer payments from Federal sources (+ or -)																
15B	15B	4199	Transfer of Expired Expenditure Transfers - Receivable		E										X	-	+	U/E	
15B	15B	4230	Unfilled Customer Orders Without Advance - Transferred		E									F/E	X	-	+	U/E	
15B	15B	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred		E										X	-	+	U/E	
15B	15B	4233	Reimbursements and Other Income Earned - Receivable - Transferred		E									F/E	X	-	+	U/E	
15B	15B	4234	Other Federal Receivables - Transferred		E										X	-	+	U/E	
N/A	15C		Total unpaid obligated balance transferred, net (+15A+15B)																25
16	16		Recoveries of prior-year unpaid obligations, actual (-)																
16	16	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E										X	-	+	U/E	
16	16	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E										X	-	+	U/E	
17	17		Change in uncollected customer payments from Federal sources																
17	17	4221	Unfilled Customer Orders Without Advance		E									F/E	X	-	+	U/E	4
17	17	4221	Unfilled Customer Orders Without Advance		B									F/E	X	+	-	U/E	4
17	17	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E										X	-	+	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 2008 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	Prior-Year Adj. /24	Debit	Credit				
17	17	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B										X	+	-	U/E	4	
17	17	4251	Reimbursements and Other Income Earned - Receivable		E									F/E	X	-	+	U/E	4	
17	17	4251	Reimbursements and Other Income Earned - Receivable		B									F/E	X	+	-	U/E	4	
17	17	4281	Actual Program Fund Subsidy Receivable		E										X	-	+	U/E	4	
17	17	4281	Actual Program Fund Subsidy Receivable		B										X	+	-	U/E	4	
17	17	4283	Interest Receivable From Treasury		E										X	-	+	U/E	4	
17	17	4283	Interest Receivable From Treasury		B										X	+	-	U/E	4	
17	17	4285	Receivable From the Liquidating Fund		E										X	-	+	U/E	4	
17	17	4285	Receivable From the Liquidating Fund		B										X	+	-	U/E	4	
17	17	4286	Receivable From the Financing Fund		E										X	-	+	U/E	4	
17	17	4286	Receivable From the Financing Fund		B										X	+	-	U/E	4	
17	17	4287	Other Federal Receivables		E										X	-	+	U/E	4	
17	17	4287	Other Federal Receivables		B										X	+	-	U/E	4	
18	18		Obligated balance, net, end of period:																	
18A	18A		Unpaid obligations (+)																	
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		
18B	18B		Uncollected customer payments from Federal sources (-)																	
18B	18B	4199	Transfer of Expired Expenditure Transfers - Receivable		E											-	+	U/E		
18B	18B	4221	Unfilled Customer Orders Without Advance		E									F/E		-	+	U/E		
18B	18B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E											-	+	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		

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2008 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	Prior-Year Adj. /24	Debit	Credit				
N/A	18C		Total, unpaid obligated balance, net end of period (+18A-18B) Same as sum of amounts reported on lines 12 through 17.																	25
NET OUTLAYS																				
19	19		Net Outlays:																	
19A	19A		Gross outlays (+)																	
19A	19A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E									X	-	+	U/E		4	
19A	19A	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B									X	+	-	U/E		4	
19A	19A	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E									X	-	+	U/E			
19A	19A	4902	Delivered Orders - Obligations, Paid		E									X	-	+	U/E			
19A	19A	4908	Authority Outlayed Not Yet Disbursed		E									X	-	+	U		4	
19A	19A	4908	Authority Outlayed Not Yet Disbursed		B									X	+	-	U		4	
19A	19A	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E									X	-	+	U/E			
19B	19B		Offsetting collections (-)																	
19B	19B	4212	Liquidation of Deficiency - Offsetting Collections		E									X	-	+	U/E			
19B	19B	4222	Unfilled Customer Orders With Advance		E									X	-	+	U/E		4	
19B	19B	4222	Unfilled Customer Orders With Advance		B									X	+	-	U/E		4	
19B	19B	4252	Reimbursements and Other Income Earned - Collected		E									X	-	+	U/E			
19B	19B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E									X	-	+	U/E			
19B	19B	4260	Actual Collections of "governmental-type" Fees		E									X	-	+	U/E			
19B	19B	4261	Actual Collections of Business-Type Fees		E									X	-	+	U/E			
19B	19B	4262	Actual Collections of Loan Principal		E									X	-	+	U/E			
19B	19B	4263	Actual Collections of Loan Interest		E									X	-	+	U/E			
19B	19B	4264	Actual Collections of Rent		E									X	-	+	U/E			
19B	19B	4265	Actual Collections From Sale of Foreclosed Property		E									X	-	+	U/E			
19B	19B	4266	Other Actual Business-Type Collections From Non-Federal Sources		E									X	-	+	U/E			
19B	19B	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E									X	-	+	U/E			
19B	19B	4271	Actual Program Fund Subsidy Collected		E									X	-	+	U/E			
19B	19B	4273	Interest Collected From Treasury		E									X	-	+	U/E			
19B	19B	4275	Actual Collections From Liquidating Fund		E									X	-	+	U/E			
19B	19B	4276	Actual Collections From Financing Fund		E									X	-	+	U/E			
19B	19B	4277	Other Actual Collections - Federal		E									X	-	+	U/E			
19B	19B	4290	Amortization and Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds		E									X	-	+	U			
19B	19B	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E									X	-	+	U/E			
19B	19B	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E									X	-	+	U/E			

SUPPLEMENT

SECTION V

USSGL Crosswalk - SF 133: Report on Budget Execution and Budgetary Resources and Statement of Budgetary Resources/2 for Fiscal 2008 Reporting

133 Line No.	SBR/9 Line No.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1													Add. 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	Prior-Year Adj. /24	Debit	Credit		TAFS Status/3	
N/A	19C		Less: Distributed offsetting receipts															25	
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
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)																25

FOOTNOTES AND ADDITIONAL INFORMATION:

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

2/ This is a crosswalk from the USSGL to the Report on Budget Execution and Budgetary Resources (SF 133). The SF 133 crosswalk is in compliance with the Office of Management and Budget (OMB) Circular No. A-11, Preparing, Submitting, and Executing the Budget. The crosswalk from the USSGL to the Statement of Budgetary Resources (SBR) is in compliance with OMB Circular No. A-136, Financial Reporting Requirements.

There are three major conceptual differences between the SF 133 and the SBR.

A. The SBR is prepared on an agency-wide basis, whereas the SF 133 is prepared by Treasury Appropriation Fund Symbol (TAFS.)

B. The SBR includes Distributed Offsetting Receipts to compute agency-wide Net Outlays while the SF 133 does not.

C. The SBR includes "prior-period adjustments" while the SF 133 includes "prior year adjustments." These terms are defined in OMB Circular No. A-136 and OMB Circular No. A-11.

Information on the SBR should be consistent with budget execution information on the SF 133. The SBR should include a separate column for nonbudgetary Credit Program financing accounts.

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

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

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

6/ The total of the specified balances in the USSGL accounts for this line should equal the beginning balances of USSGL accounts 4450, 4650, and 4620.

7/ For yearend reporting of expiring TAFSI accounts, obligations incurred must equal unfilled customer orders.

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

9/ The SBR is an agency-wide report. Distributed offsetting receipt accounts are included to reconcile to information in the Budget of the United States Government and the Combined Statement of Receipts, Outlays, and Balances of the United States Government. This line must 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/ Refer to OMB Circular No. A-11 for detailed information on reporting Apport. Cat. B information.

11/ SF 133 line numbers 1A and 1B are 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.

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/ SF 133 lines 12A1 and 12A2 are presented as line 12A of the SBR.

23/ SF 133 lines 12B1 and 12B2 are presented as line 12B of the SBR.

24/The Prior-Year Adjustment attribute is not applicable to the SBR.

25/ SBR lines 3E, 8C, 9C, 12C, 15C, 18C, 19C, and 19D are not included in the SF 133.

26/ In the first quarter of fiscal 2008, agencies must separately report adjustments in their FACTS II trial balance submissions. During the first two quarters of fiscal 2008, agencies will continue with past practice and show adjustments as though they are current-year activity on the SF 133 reports. Starting in the third quarter of fiscal 2008, show adjustments on SF 133 lines 1B, 12A2, and 12B2.

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2008 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	PY Adj./8	Addl. Info.
For All Unexpended Balances:									
1			Treasury Appropriation Fund Symbol						
2			Preclosing Unexpended Balance - Treasury Supplied						
3		N/A							
4			Unobligated and Obligated Balance Withdrawn/Canceled						
4		4350	Canceled Authority	E				B/P/X	
4		4391	Adjustments to Indefinite No-Year Authority	E				B/X	
5			Postclosing Unexpended Balance						
5		1010	Fund Balance With Treasury	E				B/X	
6			Other Authorizations						
For Treasury Appropriation Fund Symbols With Unrealized Discounts:									
6	911	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E				B/P/X	2, 3
For Treasury Appropriation Fund Symbols With Imprest Funds:									
6	921	1120	Imprest Funds	E				B/X	2
6	921	1130	Funds Held by the Public	E				B/X	2
For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:									
6	931	1340	Interest Receivable	E				B/P/X	4, 5
6	931	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				B/P/X	2, 4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E				B/P/X	2
For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:									
6	971	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E				B/P/X	2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E				B/P/X	2
For Treasury Appropriation Fund Symbols With Investments in Agency Securities:									
6	972	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			F	B/P/X	2, 3
For Treasury Appropriation Funds Symbols With Investments in NonFederal Securities: NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST FUND ONLY									
6	973	1618	Market Adjustment - Investments	E				B/P/X	2, 3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			X	B/P/X	2, 3

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2008 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	PY Adj./8	Addl. Info.
1	Treasury Appropriation Fund Symbol								
2	Balance of Borrowing Authority - Treasury Supplied								
3	Increases and Rescissions								
3	951	4140	Substitution of Borrowing Authority	E		T		B/X	2
3	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
3	951	4141	Current-Year Borrowing Authority Realized	E		T		P/X	2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
3	951	4143	Decreases to Indefinite Borrowing Authority	E		T		P/X	2
3	962	4143	Decreases to Indefinite Borrowing Authority	E		P		P/X	2
3	951	4392	Permanent Reduction - New Budget Authority	E	B	T		B/X	2
3	962	4392	Permanent Reduction - New Budget Authority	E	B	P		B/X	2
3	951	4393	Permanent Reduction - Prior-Year Balances	E	B	T		B/X	2
3	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2
4	Borrowings								
4	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
4	951	4145	Borrowing Authority Converted to Cash	E		T		B/X	2
5		N/A							
CALC (2 +/- 3 - 4) Also Equals:									
6	Balance								
6	951	4140	Substitution of Borrowing Authority	E		T		B/X	2
6	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
6	951	4141	Current-Year Borrowing Authority Realized	E		T		P/X	2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
6	951	4143	Decreases to Indefinite Borrowing Authority	E		T		P/X	2
6	962	4143	Decreases to Indefinite Borrowing Authority	E		P		P/X	2
6	951	4145	Borrowing Authority Converted to Cash	E		T		B/X	2
6	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
6	951	4149	Borrowing Authority Carried Forward	B		T			2
6	962	4149	Borrowing Authority Carried Forward	B		P			2
6	951	4392	Permanent Reduction - New Budget Authority	E	B	T		B/X	2
6	962	4392	Permanent Reduction - New Budget Authority	E	B	P		B/X	2
6	951	4393	Permanent Reduction - Prior-Year Balances	E	B	T		B/X	2
6	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2008 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	PY Adj./8	Addl. Info.
1	Treasury Appropriation Fund Symbol								
2	Balance of Borrowing Authority - Treasury Supplied								
3	Increases								
3	951	4141	Current-Year Borrowing Authority Realized	E		T		P/X	2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
4	Borrowings								
4	951	4145	Borrowing Authority Converted to Cash	E		T		B/X	2
4	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
5	Adjustments								
5	951	4140	Substitution of Borrowing Authority	E		T		B/X	2
5	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
5	951	4143	Decreases to Indefinite Borrowing Authority	E		T		P/X	2
5	962	4143	Decreases to Indefinite Borrowing Authority	E		P		P/X	2
5	951	4144	Borrowing Authority Withdrawn	E		T		P/X	2
5	962	4144	Borrowing Authority Withdrawn	E		P		P/X	2
CALC (2 + 3 - 4 - 5) Also Equals:									
6	Balance								
6	951	4140	Substitution of Borrowing Authority	E		T		B/X	2
6	962	4140	Substitution of Borrowing Authority	E		P		B/X	2
6	951	4141	Current-Year Borrowing Authority Realized	E		T		P/X	2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
6	951	4143	Decreases to Indefinite Borrowing Authority	E		T		P/X	2
6	962	4143	Decreases to Indefinite Borrowing Authority	E		P		P/X	2
6	951	4144	Borrowing Authority Withdrawn	E		T		P/X	2
6	962	4144	Borrowing Authority Withdrawn	E		P		P/X	2
6	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
6	951	4145	Borrowing Authority Converted to Cash	E		T		B/X	2
6	951	4149	Borrowing Authority Carried Forward	B		T			2
6	962	4149	Borrowing Authority Carried Forward	B		P			2

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2008 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	PY Adj./8	Addl. Info.
1	Treasury Appropriation Fund Symbol								
2	Balance of Contract Authority - Treasury Supplied								
3	New Contract Authority								
3	941	4131	Current-Year Contract Authority Realized	E				P/X	2
4	Appropriations To Liquidate								
4	941	4135	Contract Authority Liquidated	E	P			B/P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				P/X	2
5	Writeoffs, Restorations, or Adjustments								
5	941	4133	Decreases to Indefinite Contract Authority	E				P/X	2
5	941	4134	Contract Authority Withdrawn	E				P/X	2
5	941	4135	Contract Authority Liquidated	E	S			B/P/X	2
5	941	4392	Permanent Reduction - New Budget Authority	E	C			B/X	2
5	941	4393	Permanent Reduction - Prior-Year Balances	E	C			B/X	2
CALC (2 + 3 - 4 +/- 5) Also Equals:									
6	Balance of Unfunded Contract Authority								
6	941	4131	Current-Year Contract Authority Realized	E				P/X	2
6	941	4133	Decreases to Indefinite Contract Authority	E				P/X	2
6	941	4134	Contract Authority Withdrawn	E				P/X	2
6	941	4135	Contract Authority Liquidated	E				B/P/X	2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
6	941	4139	Contract Authority Carried Forward	B					2
6	941	4392	Permanent Reduction - New Budget Authority	E	C			B/X	2
6	941	4393	Permanent Reduction - Prior-Year Balances	E	C			B/X	2

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2008 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	PY Adj./8	Addl. Info.
1	Treasury Appropriation Fund Symbol								
2	Balance of Contract Authority - Treasury Supplied								
3	New Contract Authority								
3	941	4131	Current-Year Contract Authority Realized	E				P/X	2
4	Appropriations To Liquidate								
4	941	4135	Contract Authority Liquidated	E	P			B/P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	2
4	941	4136	Contract Authority To Be Liquidated by Trust Funds	B				P/X	2
5	Writeoffs, Restorations, or Adjustments								
5	941	4132	Substitution of Contract Authority	E	S			P/X	2
5	941	4133	Decreases to Indefinite Contract Authority	E				P/X	2
5	941	4134	Contract Authority Withdrawn	E				P/X	2
5	941	4135	Contract Authority Liquidated	E	S			B/P/X	2
CALC (2 + 3 - 4 -5) Also Equals:									
6	Balance of Unfunded Contract Authority								
6	941	4131	Current-Year Contract Authority Realized	E				P/X	2
6	941	4132	Substitution of Contract Authority	E	S			P/X	2
6	941	4133	Decreases to Indefinite Contract Authority	E				P/X	2
6	941	4134	Contract Authority Withdrawn	E				P/X	2
6	941	4135	Contract Authority Liquidated	E				B/P/X	2
6	941	4136	Contract Authority To Be Liquidated by Trust Funds	E				P/X	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 2008 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	PY Adj./8	Addl. Info.
For all Treasury appropriation Fund Symbols:									
7	Reimbursements Earned and Refunds								
7		4081	Amounts Appropriated From a Specific Treasury-Managed Trust Fund TAFS - Receivable - Transferred	E					
7		4082	Allocations of Realized Authority - To Be Transferred From Invested Balances - Transferred	E					
7		4083	Transfers - Current-Year Authority - Receivable - Transferred	E					
7		4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction/Cancellator	E				B/P/X	7
7		4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E				B/P/X	
7		4137	Transfers of Contract Authority	E				B/P/X	
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				B/P/X	
7		4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				B/P/X	
7		4171	Nonallocation Transfers of Invested Balances - Receivable	E				B/P/X	
7		4199	Transfer of Expired Expenditure Transfers - Receivable	E				P/X	
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E				B/P/X	
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				B/P/X	
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				B/P/X	
7		4234	Other Federal Receivables - Transferred	E				B/P/X	
7		4251	Reimbursements and Other Income Earned - Receivable	E			F/E	B/P/X	
7		4281	Actual Program Fund Subsidy Receivable	E				B/P/X	
7		4283	Interest Receivable From Treasury	E				B/P/X	
7		4285	Receivable From the Liquidating Fund	E				B/P/X	
7		4286	Receivable From the Financing Fund	E				B/P/X	
7		4287	Other Federal Receivables	E				B/P/X	
8	Unfilled Customer Orders								
8		4221	Unfilled Customer Orders Without Advance	E			F/E	B/P/X	
8		4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	B/P/X	
9	Undelivered Orders and Contracts								
9		4801	Undelivered Orders - Obligations, Unpaid	E				B/P/X	
9		4831	Undelivered Orders - Obligations Transferred, Unpaid	E				B/P/X	
9		4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				B/P/X	
9		4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				B/P/X	
10	Accounts Payable and Other Liabilities								
10		4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellator	E				B/P/X	
10		4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				B/P/X	
10		4172	Nonallocation Transfers of Invested Balances - Payable	E				B/P/X	
10		4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				P/X	6
10		4901	Delivered Orders - Obligations, Unpaid	E				B/P/X	
10		4931	Delivered Orders - Obligations Transferred, Unpaid	E				B/P/X	
10		4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				B/P/X	
10		4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				B/P/X	

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2008 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	PY Adj./8	Addl. Info.
			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:						
11			Unobligated Balance						
11		4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligator	E				P/X	
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligator	E				P/X	
11		4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				P/X	7
11		4382	Temporary Reduction - New Budget Authority	E				P/X	
11		4383	Temporary Reduction - Prior-Year Balances	E				P/X	
11		4394	Receipts Unavailable for Obligation Upon Collection	E				B/P/X	
11		4397	Receipts and Appropriations Temporarily Precluded From Obligator	E				B/P/X	
11		4398	Offsetting Collections Temporarily Precluded From Obligation	E				B/P/X	
11		4399	Special and Trust Fund Refunds and Recoveries Temporarily Precluded From Obligator	E				B/P/X	
11		4420	Unapportioned Authority - Pending Rescission	E					
11		4430	Unapportioned Authority - OMB Deferral	E					
11		4450	Unapportioned Authority	E				B/P/X	
11		4510	Apportionments	E					
11		4610	Allotments - Realized Resources	E					
11		4620	Unobligated Funds Exempt From Apportionment	E				B/P/X	
11		4630	Funds Not Available for Commitment/Obligation	E					
11		4650	Allotments - Expired Authority	E				B/P/X	
11		4700	Commitments - Programs Subject to Apportionment	E					
11		4720	Commitments - Programs Exempt From Apportionment	E					

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement for Fiscal 2008 Reporting

ADDITIONAL INFORMATION:

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

FOOTNOTES:

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

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

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

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

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

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

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

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

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

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8/ In the first quarter of FY 2008, agencies must separately report adjustments in their FACTS II trial balance submissions. During the first two quarters of FY 2008, agencies will continue with past practice and show adjustments as though they are current year activity. Starting in the third quarter of FY 2008, the FACTS II generated FMS 2108 will display the Prior_Year_Adjustment attribute.

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USSGL Crosswalk - Balance Sheet for Fiscal 2008 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
			Assets				
			Intragovernmental				
1			Fund Balance With Treasury				
1	E	1010	Fund Balance With Treasury		E/O		
1	E	1090	Fund Balance With Treasury Under a Continuing Resolution		E/O		
2			Investments				
2	E	1340	Interest Receivable	F	E		3
2	E	1349	Allowance for Loss on Interest Receivable	F	E		3
2	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	E		2
2	E	1618	Market Adjustment - Investments	F			
2	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	E		
2	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	E		2
2	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	E		2

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USSGL Crosswalk - Balance Sheet for Fiscal 2008 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.
5	E	1990	Other Assets	F	E/O		
6	Total Intragovernmental						
6		CALC (1..5)					
	Assets With the Public						
7	Cash and Other Monetary Assets						
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
8	Investments						
8	E	1340	Interest Receivable	N	E		3
8	E	1349	Allowance for Loss on Interest Receivable	N	E		3
8	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	E		13
8	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	E		13
8	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	E		13
8	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	E		13
8	E	1618	Market Adjustment - Investments	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		

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USSGL Crosswalk - Balance Sheet for Fiscal 2008 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	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	E		
8	E	1690	Other Investments	N	E		
9			Accounts Receivable, Net				
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
10			Taxes Receivable, Net				
10	E	1325	Taxes Receivable	N	O		2
10	E	1329	Allowance for Loss on Taxes Receivable	N	O		2
11			Loans Receivable and Related Foreclosed Property, Net				
11	E	1340	Interest Receivable	N	E		7
11	E	1349	Allowance for Loss on Interest Receivable	N	E		7
11	E	1350	Loans Receivable	N	E		
11	E	1359	Allowance for Loss on Loans Receivable	N	E		
11	E	1360	Penalties, Fines, and Administrative Fees Receivable	N	E		7
11	E	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees Receivable	N	E		7
11	E	1399	Allowance for Subsidy	N	E		2
11	E	1551	Foreclosed Property	N	E		2
11	E	1559	Foreclosed Property - Allowance	N	E		2
12			Inventory and Related Property, Net				

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USSGL Crosswalk - Balance Sheet for Fiscal 2008 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
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		
13			General Property, Plant, and Equipment, Net				
13	E	1711	Land and Land Rights	N	E		2
13	E	1712	Improvements to Land	N	E		2
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

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USSGL Crosswalk - Balance Sheet for Fiscal 2008 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
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	
18	Debt						
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	2511	Capitalized Loan Interest Payable - Non-Credit Reform	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	
19	Other						
19	E	2130	Contract Holdbacks	F		C	
19	E	2190	Other Liabilities With Related Budgetary Obligations	F		C/U	
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	

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USSGL Crosswalk - Balance Sheet for Fiscal 2008 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
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	
24	Federal Employee and Veteran Benefits						
24	E	2190	Other Liabilities With Related Budgetary Obligations	N		C	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
25	Environmental and Disposal Liabilities						
25	E	2995	Estimated Cleanup Cost Liability	N		C/U	
26	Benefits Due and Payable						
26	E	2160	Entitlement Benefits Due and Payable	N		C/U	2
27	Other						
27	E	2130	Contract Holdbacks	N		C	
27	E	2190	Other Liabilities With Related Budgetary Obligations	N		C	
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

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USSGL Crosswalk - Balance Sheet for Fiscal 2008 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	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
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	5775	Nonbudgetary Financing Sources Transferred In	F			10
32	E	5776	Nonbudgetary Financing Sources Transferred Out	F			10
32	E	5780	Imputed Financing Sources	F			10
32	E	5790	Other Financing Sources	F			10
32	E	5791	Adjustment to Financing Sources - Downward Reestimate	F			10
32	E	5795	Seigniorage	N			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 - Statement of Custodial Activity	F/N			10
32	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N			10
32	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F			10
32	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F			10

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USSGL Crosswalk - Balance Sheet for Fiscal 2008 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	5997	Financing Sources Transferred In From Custodial Statement Collections	F			10
32	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F			10
32	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
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

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USSGL Crosswalk - Balance Sheet for Fiscal 2008 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	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
33	Cumulative Results of Operations - Other Funds						
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
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

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USSGL Crosswalk - Balance Sheet for Fiscal 2008 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		
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	5775	Nonbudgetary Financing Sources Transferred In	F			11
33	E	5776	Nonbudgetary Financing Sources Transferred Out	F			11
33	E	5780	Imputed Financing Sources	F			11
33	E	5790	Other Financing Sources	F			11
33	E	5791	Adjustment to Financing Sources - Downward Reestimate	F			11
33	E	5795	Seigniorage	N			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 - Statement of Custodial Activity	F/N			11
33	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N			11
33	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F			11
33	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F			11
33	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F			11

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USSGL Crosswalk - Balance Sheet for Fiscal 2008 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		
33	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F			11
33	E	6100	Operating Expenses/Program Costs	F/N			11
33	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

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

13/ Related to Government Account Series securities purchased using deposit funds.

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2008 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1			Addl. Info.
				Federal/NonFederal	Exchange/Nonexch.	Cust/Noncust.	
Adjusted Trial Balance							
Program Costs:							
Program A:							
1	Gross costs (Note 22)						
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
2	Less: Earned Revenue						

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2008 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1			Addl. Info.
				Federal/NonFederal	Exchange/Nonexch.	Cust/Noncust.	
				Adjusted Trial Balance			
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
3			Net Program Costs				
3			CALC (1 - 2)				
4			Costs not assigned to programs				
4	E	6400	Benefit Expense	F/N			3,7
4	E	6800	Future Funded Expenses	F/N			3,7
4	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			3,7
4	E	6900	Nonproduction Costs	F/N			3,7
4	E	7210	Losses on Disposition of Assets - Other	N	X		3,7

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Net Cost for Fiscal 2008 Reporting

Line No.	Trial Bal.	USSGL Account	USSGL Account Title	USSGL Account Attributes/1			Addl. Info.
				Federal/NonFederal	Exchange/Nonexch.	Cust/Noncust.	
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
5			Less: Earned revenues not attributed to programs				
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
6			Net cost of operations				
6			CALC (3 + 4 - 5)				

SUPPLEMENT

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 2008 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								
Cumulative Results of Operations:								
1 Beginning Balances								
1	B	3310	Cumulative Results of Operations	X	X			
2 Adjustments (+/-)								
2a Changes in Accounting Principles (+/-)								
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			
2b Corrections of Errors (+/-)								
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			
3 Beginning Balances, as Adjusted								
			CALC (1..2b)	X	X			
Budgetary Financing Sources:								
4 Other Adjustments (Rescissions, etc.) (+/-)								
4	E	5790	Other Financing Sources	X	X			8
5 Appropriations Used								
5	E	5700	Expended Appropriations	X	X			4
6 Nonexchange Revenue								
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 Funds	X	X	T	A	
6	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	X	X	T	A	
6	E	5318	Contra Revenue for Interest Revenue - Investments	X	X	T	A	
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	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2008 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	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	
7 Donations and Forfeitures of Cash and Cash Equivalents								
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	A	3
7	E	5909	Contra Revenue for Other Revenue	X	X	T	A	3
8 Transfers-In/Out Without Reimbursement (+/-)								
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			
8	E	5997	Financing Sources Transferred In From Custodial Statement Collections	X	X		A	
9 Other (+/-)								
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 2008 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		
Other Financing Sources (Non Exchange):								
10	Donations and Forfeitures of Property							
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	A	5, 6
10	E	5909	Contra Revenue for Other Revenue	X	X	T	A	5, 6
11	Transfers-In/Out Without Reimbursement (+/-)							
11	E	5720	Financing Sources Transferred In Without Reimbursement	X	X			
11	E	5730	Financing Sources Transferred Out Without Reimbursement	X	X			
11	E	5775	Nonbudgetary Financing Sources Transferred In	X	X			
11	E	5776	Nonbudgetary Financing Sources Transferred Out	X	X			
12	Imputed Financing							
12	E	5780	Imputed Financing Sources	X	X			
13	Other (+/-)							
13	E	5790	Other Financing Sources	X	X			5
13	E	5791	Adjustment to Financing Sources - Downward Reestimate	X	X			5
13	E	5795	Seigniorage	X	X			5
13	E	5799	Adjustment of Appropriations Used	X	X			5
13	E	5900	Other Revenue	X	X	T	A	5, 7
13	E	5909	Contra Revenue for Other Revenue	X	X	T	A	5, 7
13	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	X	X	T		5
13	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	X	X	T		5
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

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2008 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		
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
14	Total Financing Sources							
			CALC (4..13)	X	X			
15	Net Cost of Operations (+/-)			X	X			
16	Net Change							
			CALC (14-15)	X	X			
17	Cumulative Results of Operations							
			CALC (3+16)	X	X			
Unexpended Appropriations:								
18	Beginning Balances							
18	B	3100	Unexpended Appropriations - Cumulative	X	X			
19	Adjustments (+/-)							
19a	Changes in Accounting Principles (+/-)							
19a	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles	X	X			
19b	Corrections of Error (+/-)							
19b	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	X	X			
20	Beginning Balances, as Adjusted							
			CALC (18..19b)	X	X			
Budgetary Financing Sources:								
21	Appropriations Received							
21	E	3101	Unexpended Appropriations - Appropriations Received	X	X			11
22	Appropriations Transferred-In/Out (+/-)							
22	E	3102	Unexpended Appropriations - Transfers-In	X	X			4

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2008 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		
22	E	3103	Unexpended Appropriations - Transfers-Out	X	X			4
23	Other Adjustments (Rescissions, etc.) (+/-)							
23	E	3106	Unexpended Appropriations - Adjustments	X	X			4
24	Appropriations Used							
24	E	3107	Unexpended Appropriations - Used	X	X			
25	Total Budgetary Financing Sources							
			CALC (21..24)	X	X			
26	Total Unexpended Appropriations							
			CALC (20+25)	X	X			
27	Net Position							
			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 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 Custodial Activity for Fiscal 2008 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.
Revenue Activity:					
Sources of Cash Collections:					
1	Individual Income and FICA/SECA Taxes				
1	E	5800	Tax Revenue Collected	S	
2	Corporate Income Taxes				
2	E	5800	Tax Revenue Collected	S	
3	Excise Taxes				
3	E	5800	Tax Revenue Collected	S	
4	Estate and Gift Taxes				
4	E	5800	Tax Revenue Collected	S	
5	Federal Unemployment Taxes				
5	E	5800	Tax Revenue Collected	S	
6	Custom Duties				
6	E	5800	Tax Revenue Collected	S	
7	Miscellaneous				
7	E-B	1310	Accounts Receivable	S	3, 4
7	E-B	1319	Allowance for Loss on Accounts Receivable	S	3, 4
7	E-B	1340	Interest Receivable	S	2, 3
7	E-B	1349	Allowance for Loss on Interest Receivable	S	2, 3
7	E-B	1360	Penalties, Fines, and Administrative Fees Receivable	S	3
7	E-B	1369	Allowance for Loss on Penalties, Fines, and Administrative Fees R	S	3
7	E	5310	Interest Revenue - Other	S	
7	E	5311	Interest Revenue - Investments	S	
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	S	
7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	S	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2008 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.
7	E	5318	Contra Revenue for Interest Revenue - Investments	S	
7	E	5319	Contra Revenue for Interest Revenue - Other	S	
7	E	5320	Penalties, Fines, and Administrative Fees Revenue	S	
7	E	5329	Contra Revenue for Penalties, Fines, and Administrative Fees	S	
7	E	5600	Donated Revenue - Financial Resources	S	
7	E	5609	Contra Revenue for Donations - Financial Resources	S	
7	E	5800	Tax Revenue Collected	S	
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other Revenue	S	
8	Total Cash Collections				
8	CALC (1.. 7)				
9	Accrual Adjustments				
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 R	S	
9	E-B	2110	Accounts Payable	S	5
9	E	5801	Tax Revenue Accrual Adjustment	S	
9	E	5809	Contra Revenue for Taxes	S	
10	Total Custodial Revenue				
10	CALC (8 + 9)				
Disposition of Collections:					
11	Transferred to Others (by Recipient):				
11	E-B	2110	Accounts Payable	S	6
11	E-B	2980	Custodial Liability	S	7, 8, 9
11	E	5890	Tax Revenue Refunds	S	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2008 Reporting

				USSGL Account Attributes/1	
				Adjusted Trial Balance	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust./ Noncust.	Addl. Info.
11	E	5990	Collections for Others - Statement of Custodial Activity	S	7, 9
11	E	5998	Custodial Collections Transferred Out to a Treasury Account Sym	S	
11	E	6330	Other Interest Expenses	S	
12	(Increase)/Decrease in Amount Yet To Be Transferred (+/-)				
12	E	5991	Accrued Collections for Others - Statement of Custodial Activity	S	9
<i>"Optional Method"</i>					
12	E-B	2980	Custodial Liability	S	3, 9, 10
13	Refunds and Other Payments				
13	E-B	2110	Accounts Payable	S	5
13	E	5890	Tax Revenue Refunds	S	
13	E	6330	Other Interest Expenses	S	
13	E	6790	Other Expenses Not Requiring Budgetary Resources	S	12
14	Retained by the Reporting Entity				
14	CALC (10 - 11 - 12 - 13)				
<i>"Optional Method"</i>					
14	CALC (10 - 11 + 12 - 13)				
15	Net Custodial Activity				
15	CALC (10 - 11 - 12 - 13 - 14)				11
<i>"Optional Method"</i>					
15	CALC (10 - 11 + 12 - 13 - 14)				11

SUPPLEMENT

SECTION V

Footnotes and Additional Information:

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

Footnotes:

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

2/ Related to interest revenue.

3/ (Increase)/Decrease

4/ Related to other revenue.

5/ Related to tax revenue refunded and custodial interest expense

6/ Related to tax revenue refunds.

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

8/ Cash collections only - from debits to 2980.

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

10/ Amount yet to be collected.

11/ Must equal zero.

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