### USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting

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<th>USSGL Crosswalk</th>
<th>USSGL Account Attributes for FACTS II</th>
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<td>Amounts Appropriated From Specific Invested TAFS - Receivable</td>
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<td>Amounts Appropriated From Specific Invested TAFS - Payable</td>
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### Budgetary Resources:

- **Unobligated balance brought forward, October 1**: 3

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#### Unobligated balance brought forward, October 1, as adjusted

This line is calculated. Equals sum of lines 1000 and 1020.

#### Recoveries of prior year unpaid obligations

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### USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting

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### USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting

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### TAFS Attributes

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### USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting

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#### 1490 Borrowing authority (discretionary and mandatory)

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<td>Temporary Reduction - Prior-Year Balances</td>
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### USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting

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<th>USSGL Account Title</th>
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<th>Trans Partner</th>
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**Total budgetary resources**

This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, 1043, 1290, 1490, 1690, and 1890.

**Status of Budgetary Resources:**

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Unobligated balance, end of year:

2204 Apportioned

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2304 Exempt from apportionment

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2404 Unapportioned

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### USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting

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<th>USSGL Line No.</th>
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<td>Begin / End</td>
<td>Debit / Credit</td>
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<td>Change in obligated balance:</td>
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<tr>
<td>3000</td>
<td>Unpaid obligations, brought forward, Oct 1</td>
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**Notes:**
- **TAFS** attributes: TAFS Status, Fund Type, Addl. Info. are used for budgetary resources reporting and reconciliation.

**Total unobligated balance, end of year**
This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404.

**Total budgetary resources**
This line is calculated. Equals sum of SBR lines 2190 and 2490.

**Change in obligated balance:**

- **Unpaid obligations:**
  - 3000 Unpaid obligations, brought forward, Oct 1
    - 3000 Undelivered Orders - Obligations, Unpaid
    - 3000 Delivered Orders - Obligations, Unpaid
  - 3006 Adjustments to unpaid obligations, start of year (+ or -) (Note 28)
    - 3006 Undelivered Orders - Obligations, Unpaid
    - 3006 Unpaid Orders - Obligations Transferred, Unpaid
    - 3006 Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
    - 3006 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
    - 3006 Delivered Orders - Obligations, Unpaid
    - 3006 Delivered Orders - Obligations Transferred, Unpaid
    - 3006 Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
    - 3006 Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid
  - 3012 Obligations incurred
    - 3012 Undelivered Orders - Obligations, Unpaid
    - 3012 Undelivered Orders - Obligations, Unpaid
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### USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting

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### Unpaid obligations, end of year:

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- 3050 4831: Unpaid Delivered Orders - Obligations Transferred, Unpaid
- 3050 4871: Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries
- 3050 4881: Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid
- 3050 4901: Delivered Orders - Obligations, Unpaid
- 3050 4931: Delivered Orders - Obligations Transferred, Unpaid
- 3050 4971: Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries
- 3050 4981: Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid

### Uncollected payments:

- **3060 Uncollected pymts, Fed sources, brought forward, Oct 1 (-)**
  - 3060 4221: Unfilled Customer Orders Without Advance
  - 3060 4225: Expenditure Transfers from Trust Funds - Receivable
  - 3060 4251: Reimbursements and Other Income Earned - Receivable
  - 3060 4283: Interest Receivable From Treasury
  - 3060 4285: Receivable From the Liquidating Fund
  - 3060 4286: Receivable From the Financing Fund
  - 3060 4287: Other Federal Receivables

- **3066 Adjustment to uncollected pymts, Fed sources, start of year (+ or -) (Note 28)**
  - 3066 4199: Transfer of Expired Expenditure Transfers - Receivable
  - 3066 4221: Unfilled Customer Orders Without Advance
  - 3066 4225: Expenditure Transfers from Trust Funds - Receivable
  - 3066 4230: Unfilled Customer Orders Without Advance - Transferred
### USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting

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**Memorandum (non-add) entries:**

3100 Obligated balance, start of year (+ or -)

This line is calculated. Equals sum of SBR lines 3000, 3006, 3060 and 3066.

3200 Obligated balance, end of year (+ or -)

This line is calculated. Equals sum of detailed SBR lines 3000, 3006, 3012, 3020, 3032, 3042, 3060, 3066, 3072 and 3082. Line 3200 also equals the sum of SBR.

**Budget Authority and Outlays, Net:**

4175 Budget authority, gross (discretionary and mandatory)

This line is calculated. Equals sum of SBR lines 1290, 1490, 1690 and 1890.

4177 Actual offsetting collections (discretionary and mandatory) (-)
### USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting

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<td>Change in uncollected customer payments from Federal Sources (discretionary and mandatory) (+ or -)</td>
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<td>U/E</td>
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<td>Unfilled Customer Orders Without Advance</td>
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## USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting

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<th>USSGL Line No.</th>
<th>USSGL Account</th>
<th>USSGL Account Title</th>
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<th>Debit / Credit</th>
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<th>TAFS Status</th>
<th>Fund Type</th>
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<tr>
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<td>Reimbursements and Other Income Earned - Receivable</td>
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<td>U/E</td>
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<td>4251</td>
<td>Reimbursements and Other Income Earned - Receivable</td>
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<tr>
<td>4178</td>
<td>4283</td>
<td>Interest Receivable From Treasury</td>
<td>B</td>
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<td>U/E</td>
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<td>4178</td>
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### 4179 Anticipated offsetting collections (discretionary and mandatory) (+ or -)

#### 4179 4047 Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority
- E
- S
- U

#### 4179 4060 Anticipated Collections From Non-Federal Sources
- E
- D
- U

#### 4179 4070 Anticipated collections From Federal Sources
- E
- D
- U

#### 4179 4160 Anticipated Transfers - Current-Year Authority
- E
- S
- U

#### 4179 4210 Anticipated Reimbursements and Other Income
- E
- D
- U

#### 4179 4215 Anticipated Expenditure Transfers from Trust Funds
- E
- D
- U

### 4180 Budget Authority, net (discretionary and mandatory)
This line is calculated. Equals sum of SBR lines 4175, 4177, 4178 and 4179.

### 4185 Outlays, gross (discretionary and mandatory)

#### 4185 4802 Undelivered Orders - Obligations, Prepaid/Advanced
- E
- U/E
- 1

#### 4185 4802 Undelivered Orders - Obligations, Prepaid/Advanced
- B
- U/E
- 1

#### 4185 4882 Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced
- E
- U/E

#### 4185 4902 Delivered Orders - Obligations, Paid
- E
- U/E

---

**T/L S2 14-01**

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**IRC Handout April 22, 2014**
### USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting

<table>
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<th>USSGL Line No.</th>
<th>USSGL Account</th>
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### USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2014 Reporting

<table>
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<tr>
<th>USSGL Line No.</th>
<th>USSGL Account</th>
<th>USSGL Account Title</th>
<th>USSGL Account Attributes for FACTS II</th>
<th>TAFS Attributes</th>
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<td>Outlays, net (discretionary and mandatory)</td>
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<td>(Not supported by USSGL)</td>
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</table>
FOOTNOTES AND ADDITIONAL INFORMATION:

ADDITIONAL INFORMATION
- Use USSGL account attribute domains as provided in USSGL Section IV.

- 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 format differences between the SF 133 and the SBR.

- The SBR is submitted on an agency-wide basis, whereas the SF 133 is submitted by Treasury Appropriation Fund Symbol (TAFS.) The SBR should include a separate column for nonbudgetary Credit Program financing accounts.

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

- 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.

FOOTNOTES
1/ When the same SBR line number uses both a beginning (B) and ending (E) balance for the same USSGL account, the beginning balance is subtracted from the ending balance.

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

3/ 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.

4/ 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 for distributed offsetting receipts to Treasury that are reported on SF 224, FMS 1219, and FMS 1220. In all cases, include only amounts collected, deposited, and distributed in offsetting receipt accounts. Refer to the Quarterly Distributed Offsetting Receipts by Department Reports published by FMS at www.fms.treas.gov/mts/receipts-by-dept.

5/ This line corresponds with SF133/P&F line 1020. However, budgetary and financial statement requirements for reporting adjustments differs from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Therefore the balance of this line will not always tie with the balance of SF133/P&F line 1020.

6/ This line corresponds with SF133/P&F line 3016. However, budgetary and financial statement requirements for reporting adjustments differs from one another. For budgetary reporting, materiality thresholds do not apply, whereas for financial statement reporting, materiality thresholds do apply. Therefore the balance of this line will not always tie with the balance of SF133/P&F line 3016.