

U.S. Government Standard General Ledger

SECTION V. USSGL Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2013. 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 Bureau of Fiscal Service.

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.

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:

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SUPPLEMENT

SECTION V

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column										USSGL Account Attributes for FACTS II																	TAFS Attributes						
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info				
BUDGETARY RESOURCES																																	
All accounts:																																	
0900 Total new obligations																																	
N	Y	0900	-	+	4801	Undelivered Orders - Obligations, Unpaid		E																X		U				1			
N	Y	0900	+	-	4801	Undelivered Orders - Obligations, Unpaid		B																X		U				1			
N	Y	0900	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced		E																X		U				1			
N	Y	0900	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B																X		U				1			
N	Y	0900	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E																X		U							
N	Y	0900	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E																X		U							
N	Y	0900	-	+	4901	Delivered Orders - Obligations, Unpaid		E																X		U				1			
N	Y	0900	+	-	4901	Delivered Orders - Obligations, Unpaid		B																X		U				1			
N	Y	0900	-	+	4902	Delivered Orders - Obligations, Paid		E																X		U							
N	Y	0900	-	+	4908	Authority Outlayed Not Yet Disbursed		E																X		U				1			
N	Y	0900	+	-	4908	Authority Outlayed Not Yet Disbursed		B																X		U				1			
N	Y	0900	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E																X		U							
N	Y	0900	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E																X		U							
Unobligated balance:																																	
1000 Unobligated balance brought forward, October 1																																	
Y	Y	1000	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities		B																X		U	U				3		
Y	Y	1000	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable		B																X		U/E	U						
Y	Y	1000	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable		B																X		U/E	U						
Y	Y	1000	+	-	4136	Contract Authority To Be Liquidated by Trust Funds		B																X		U	U						
Y	Y	1000	+	-	4137	Transfers of Contract Authority - Allocation		B																X		U	U						
Y	Y	1000	+	-	4139	Contract Authority Carried Forward		B																		U	U						
Y	Y	1000	+	-	4149	Borrowing Authority Carried Forward		B																		U/E	U						
Y	Y	1000	+	-	4153	Transfers of Contract Authority - Nonallocation		B																X		U	U		7				
Y	Y	1000	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances		B																X		U/E	U						
Y	Y	1000	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable		B																X		U/E	U						
Y	Y	1000	+	-	4172	Nonallocation Transfers of Invested Balances - Payable		B																X		U/E	U						
Y	Y	1000	+	-	4201	Total Actual Resources - Collected		B																		U/E	U						
Y	Y	1000	+	-	4221	Unfilled Customer Orders Without Advance		B																		U/E	U						
Y	Y	1000	+	-	4222	Unfilled Customer Orders With Advance		B																		U/E	U						
Y	Y	1000	+	-	4225	Expenditure Transfers from Trust Funds - Receivable		B																		U/E	U						
Y	Y	1000	+	-	4251	Reimbursements and Other Income Earned - Receivable		B																		U/E	U						
Y	Y	1000	+	-	4283	Interest Receivable From Treasury		B																		U/E	U						
Y	Y	1000	+	-	4285	Receivable From the Liquidating Fund		B																		U/E	U						
Y	Y	1000	+	-	4286	Receivable From the Financing Fund		B																		U/E	U						
Y	Y	1000	+	-	4287	Other Federal Receivables		B																		U/E	U						
Y	Y	1000	+	-	4295	Adjustments to the Exchange Stabilization Fund		B																		U	U						
Y	Y	1000	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation		B																		U/E	U						
Y	Y	1000	+	-	4394	Receipts Unavailable for Obligation Upon Collection		B																		U	U		2/7				
Y	Y	1000	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation		B																		U	U		2/7				
Y	Y	1000	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation		B																		U	U						
Y	Y	1000	+	-	4801	Undelivered Orders - Obligations, Unpaid		B																		U/E	U						
Y	Y	1000	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced		B																		U/E	U						
Y	Y	1000	+	-	4901	Delivered Orders - Obligations, Unpaid		B																		U/E	U						
Y	Y	1000	+	-	4908	Authority Outlayed Not Yet Disbursed		B																		U	U						
N	Y	1001	Discretionary unobligated balance brought forward, Oct 1																														
This line is not required to be supported by the USSGL.																																	
Nonexpenditure transfers:																																	
1010 Unobligated balance transferred to other accounts (-)																																	
Y	Y	1010	+	-	4176	Allocation Transfers of Prior-Year Balances		E	C					P/S					##	####					X		U/E	U					

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																				TAFS Attributes						
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info			
Y	Y	1010	+	-	4190	Transfers - Prior-Year Balances	E	C					P/S					##	####			X		U	U							
Y	N	1010	+	-	4197	Balance Transfers-Out - Expired to Expired	E	C					P/S									X		E								
		1011	Unobligated balance transferred from other accounts																													
Y	Y	1011	+	-	4176	Allocation Transfers of Prior-Year Balances	E	D					P/S					##	####			X		U/E	U							
Y	Y	1011	+	-	4190	Transfers - Prior-Year Balances	E	D					P/S					##	####			X		U	U							
Y	N	1011	+	-	4196	Balance Transfers-In - Expired to Expired	E	D					P/S									X		E								
		1012	Unobligated balance transfers between expired and unexpired accounts																													
		1012	Unobligated balance transfers between expired and unexpired accounts																													
Y	Y	1012	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E															X		U	U							
Y	N	1012	+	-	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E															X		E								
Y	Y	1012	+	-	4192	Balance Transfers - Unexpired to Expired	E															X		U	U							
Y	N	1012	+	-	4192	Balance Transfers - Unexpired to Expired	E															X		E								
Y	N	1012	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable	E	C														X		E								
Y	Y	1012	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable	E	D														X		U	U							
		1013	Unobligated balance of contract authority transferred to or from other accounts (net) (+ or -)																													
Y	Y	1013	+	-	4153	Transfers of Contract Authority - Nonallocation	E											##	####			BAL	X	U	U		7			1		
Y	Y	1013	-	+	4153	Transfers of Contract Authority - Nonallocation	B											##	####			BAL	X	U	U		7			1		
		Adjustments:																														
		1020	Adjustment of unobligated balance brought forward, October 1 (+ or -)																													
Y	Y	1020	+	-	4111	Debt Liquidation Appropriations	E						P/D									B/P		U/E	U		1/3/4					
Y	Y	1020	+	-	4112	Liquidation of Deficiency - Appropriations	E															B/P		U/E	U		1/3/4					
Y	Y	1020	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E						P/D									B/P		U/E	U		2/7					
Y	Y	1020	+	-	4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E						P/D									B/P		U/E	U		2/7					
Y	Y	1020	+	-	4115	Loan Subsidy Appropriation	E						P/D									B/P		U/E	U		1/3/4					
Y	Y	1020	+	-	4116	Debt Forgiveness Appropriation	E															B/P		U/E	U							
Y	Y	1020	+	-	4117	Loan Administrative Expense Appropriation	E						P/D									B/P		U/E	U		1/3/4					
Y	Y	1020	+	-	4118	Reestimated Loan Subsidy Appropriation	E															B/P		U/E	U		1/3/4					
Y	Y	1020	+	-	4119	Other Appropriations Realized	E															B/P		U/E	U							
Y	Y	1020	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation	E						P/S									P		U/E	U							
Y	Y	1020	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E															B/P		U	U		1					
		1020			4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E															B/P		U/E	U							
Y	Y	1020	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E															B/P		U/E	U		2/7					
Y	Y	1020	+	-	4125	Loan Modification Adjustment Transfer Appropriation	E															B/P		U/E	U		1/3/4					
Y	Y	1020	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E															B/P		U/E	U		7					
Y	Y	1020	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E															B/P		U/E	U		7					
Y	Y	1020	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E															B/P		U/E	U		1/2/7					
Y	Y	1020	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E															B/P		U/E	U		1/2/7					
Y	Y	1020	+	-	4130	Appropriation To Liquidate Contract Authority Withdrawn	E															B/P		U/E	U							
Y	Y	1020	+	-	4131	Current-Year Contract Authority Realized	E						P									P		U/E	U							
Y	Y	1020	+	-	4132	Substitution of Contract Authority	E						S									P		U/E	U							
Y	Y	1020	+	-	4133	Decreases to Indefinite Contract Authority	E															P		U/E	U							
Y	Y	1020	+	-	4134	Contract Authority Withdrawn	E															P		U/E	U							
Y	Y	1020	+	-	4135	Contract Authority Liquidated	E						P/S									B/P		U/E	U							
Y	Y	1020	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	E															P		U	U							
Y	Y	1020	+	-	4137	Transfers of Contract Authority - Allocation	E										M					B/P		U	U							
Y	Y	1020	+	-	4138	Appropriation To Liquidate Contract Authority	E															B/P		U/E	U							
Y	Y	1020	+	-	4140	Substitution of Borrowing Authority	E						P/S									B/P		U/E	U							
Y	Y	1020	+	-	4141	Current-Year Borrowing Authority Realized	E															P		U/E	U							
Y	Y	1020	+	-	4143	Decreases to Indefinite Borrowing Authority	E															P		U/E	U							

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USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																				TAFS Attributes						
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info			
Y	Y	1020	+	-	4144	Borrowing Authority Withdrawn	E																P		U/E	U						
Y	Y	1020	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						B			M							B/P		U/E	U						
Y	Y	1020	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						P/S										B/P		U/E	U						
Y	Y	1020	+	-	4147	Actual Repayments of Debt, Prior-Year Balances	E																B/P		U/E	U						
Y	Y	1020	+	-	4150	Reappropriations - Transfers-In	E																B/P		U/E	U						
		1020			4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority																										
Y	Y		+	-			E																B/P		U/E	U						
		1020			4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances																										
Y	Y		+	-			E																B/P		U/E	U						
Y	Y	1020	+	-	4153	Transfers of Contract Authority - Nonallocation	E																B/P		U	U		7				
		1020			4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred																										
Y	Y		+	-			E																B/P		U	U		7				
Y	Y	1020	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E																P		U	U		1/3/4				
Y	Y	1020	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E																B/P		U/E	U						
Y	Y	1020	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E																B/P		U/E	U						
		1020			4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction																										
Y	Y		+	-			E																B/P		U/E	U						
Y	Y	1020	+	-	4170	Transfers - Current-Year Authority	E						P/S											B/P		U/E	U					
Y	Y	1020	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E																	B/P		U/E	U					
Y	Y	1020	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E																	B/P		U/E	U					
Y	Y	1020	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E																	B/P		U/E	U					
		1020			4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts																										
Y	Y		+	-			E						P/S										B/P		U/E	U						
Y	Y	1020	+	-	4176	Allocation Transfers of Prior-Year Balances	E																B/P		U/E	U						
Y	Y	1020	+	-	4190	Transfers - Prior-Year Balances	E																B/P		U/E	U						
		1020			4191	Balance Transfers - Extension of Availability Other Than Reappropriations																										
Y	Y		+	-			E																B/P		U/E	U						
Y	Y	1020	+	-	4192	Balance Transfers - Unexpired to Expired	E																	B/P		U/E	U					
		1020			4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose																										
Y	Y		+	-			E																B/P		U/E	U						
Y	N	1020	+	-	4196	Balance Transfers-In - Expired to Expired	E																	B/P		E						
Y	N	1020	+	-	4197	Balance Transfers-Out - Expired to Expired	E																	B/P		E						
Y	Y	1020	+	-	4199	Transfer of Expired Expenditure Transfers - Receivable	E																	P		U/E	U					
Y	Y	1020	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E																	B/P		U/E	U					
Y	Y	1020	+	-	4221	Unfilled Customer Orders Without Advance	E																	B/P		U/E	U					
Y	Y	1020	+	-	4222	Unfilled Customer Orders With Advance	E																	B/P		U/E	U					
Y	Y	1020	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	E																	B/P		U/E	U					
Y	Y	1020	+	-	4230	Unfilled Customer Orders Without Advance - Transferred	E																	B/P		U/E	U					
		1020			4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred																										
Y	Y		+	-			E																B/P		U/E	U						
Y	Y	1020	+	-	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E																									
Y	Y	1020	+	-	4234	Other Federal Receivables - Transferred	E																	B/P		U/E	U					
Y	Y	1020	+	-	4251	Reimbursements and Other Income Earned - Receivable	E																	B/P		U/E	U					
Y	Y	1020	+	-	4252	Reimbursements and Other Income Earned - Collected	E																	B/P		U/E	U					
		1020			4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid																										
Y	Y		+	-			E																									
Y	Y	1020	+	-	4255	Expenditure Transfers from Trust Funds - Collected	E																	B/P		U/E	U					
Y	Y	1020	+	-	4260	Actual Collections of "governmental-type" Fees	E																	B/P		U/E	U					
Y	Y	1020	+	-	4261	Actual Collections of Business-Type Fees	E																	B/P		U/E	U					
Y	Y	1020	+	-	4262	Actual Collections of Loan Principal	E																	B/P		U/E	U					
Y	Y	1020	+	-	4263	Actual Collections of Loan Interest	E																	B/P		U/E	U					
Y	Y	1020	+	-	4264	Actual Collections of Rent	E																	B/P		U/E	U					
Y	Y	1020	+	-	4265	Actual Collections From Sale of Foreclosed Property	E																	B/P		U/E	U					
		1020			4266	Other Actual Business-Type Collections From Non-Federal Sources																										
Y	Y		+	-			E																B/P		U/E	U						
Y	Y	1020	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E																	B/P		U/E	U					
Y	Y	1020	+	-	4271	Actual Program Fund Subsidy Collected	E																	B/P		U/E	U					
Y	Y	1020	+	-	4273	Interest Collected From Treasury	E																	B/P		U	U					

SUPPLEMENT

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USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																				TAFS Attributes						
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info			
Y	Y	1020	+	-	4275	Actual Collections From Liquidating Fund	E															B/P		U/E	U							
Y	Y	1020	+	-	4276	Actual Collections From Financing Fund	E															B/P		U/E	U							
Y	Y	1020	+	-	4277	Other Actual Collections - Federal	E															B/P		U/E	U							
Y	Y	1020	+	-	4283	Interest Receivable From Treasury	E															B/P		U/E	U							
Y	Y	1020	+	-	4285	Receivable From the Liquidating Fund	E															B/P		U/E	U							
Y	Y	1020	+	-	4286	Receivable From the Financing Fund	E															B/P		U/E	U							
Y	Y	1020	+	-	4287	Other Federal Receivables	E															B/P		U/E	U							
Y	Y	1020	+	-	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E									M						B/P		U/E	U							
Y	Y	1020	+	-	4295	Adjustments to the Exchange Stabilization Fund	E															P		U	U							
Y	Y	1020	+	-	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E															P		U/E	U							
Y	N	1020	+	-	4350	Canceled Authority	E															B/P		E								
Y	Y	1020	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E															B/P		U/E	U							
Y	Y	1020	+	-	4355	Cancellation of Appropriation From Unavailable Receipts	E															B/P		U/E	U		2/7					
Y	Y	1020	+	-	4356	Cancellation of Appropriation From Invested Balances	E															B/P		U/E	U		2/7					
Y	Y	1020	+	-	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E															P		U/E	U		2/7					
Y	Y	1020	+	-	4370	Offset to Appropriation Realized for Redemption of Treasury Securities	E															B/P		U/E	U							
Y	Y	1020	+	-	4382	Temporary Reduction - New Budget Authority	E						P/D/S									P		U/E	U							
Y	Y	1020	+	-	4383	Temporary Reduction - Prior-Year Balances	E															P		U/E	U							
Y	Y	1020	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E															P		U/E	U		2/3/4/7/8					
Y	Y	1020	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E															B/P		U/E	U							
Y	Y	1020	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E						P									B/P		U/E	U							
Y	N	1020	+	-	4390	Reappropriations - Transfers-Out	E															B/P		E								
Y	Y	1020	+	-	4391	Adjustments to Indefinite No-Year Authority	E															B/P		U/E	U		1/3/4					
Y	Y	1020	+	-	4392	Permanent Reduction - New Budget Authority	E															B/P		U/E	U							
Y	Y	1020	+	-	4393	Permanent Reduction - Prior-Year Balances	E															B/P		U/E	U							
Y	Y	1020	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E															B/P		U	U		2/7					
Y	Y	1020	+	-	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable – Receipts Unavailable for Obligation Upon Collection	E															B/P		U	U							
Y	Y	1020	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E															B/P		U/E	U		2/7					
Y	Y	1020	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E															B/P		U	U		1/3/4					
Y	Y	1020	+	-	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E															B/P		U/E	U							
Y	Y	1020	+	-	4801	Undelivered Orders - Obligations, Unpaid	E															B/P		U/E	U							
Y	Y	1020	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E															B/P		U/E	U							
Y	Y	1020	+	-	4831	Undelivered Orders - Obligations Transferred, Unpaid	E															B/P		U/E	U							
Y	Y	1020	+	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E															B/P		U/E	U							
Y	Y	1020	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E															B/P		U/E	U							
Y	Y	1020	+	-	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E															B/P		U/E	U							
Y	Y	1020	+	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															B/P		U/E	U							
Y	Y	1020	+	-	4901	Delivered Orders - Obligations, Unpaid	E															B/P		U/E	U							
Y	Y	1020	+	-	4902	Delivered Orders - Obligations, Paid	E															B/P		U/E	U							
Y	Y	1020	+	-	4908	Authority Outlayed Not Yet Disbursed	E															B/P		U	U							
Y	Y	1020	+	-	4931	Delivered Orders - Obligations Transferred, Unpaid	E															B/P		U/E	U							
Y	Y	1020	+	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E															B/P		U/E	U							
Y	Y	1020	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E															B/P		U/E	U							
Y	Y	1020	+	-	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E															B/P		U/E	U							

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Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info			
Y	Y	1020	+	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E																B/P	U/E	U							
		1021	Recoveries of prior year unpaid obligations																													
Y	Y	1021	+	-	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E																X	U/E	U							
Y	Y	1021	+	-	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E																X	U/E	U							
		1022	Capital transfer of unobligated balances to general fund (-)																													
Y	Y	1022	+	-	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E																X	U/E	U							
		1023	Unobligated balances applied to repay debt (-)																													
Y	Y	1023	+	-	4147	Actual Repayments of Debt, Prior-Year Balances	E																X	U/E	U							
		1024	Unobligated balance of borrowing authority withdrawn (-)																													
Y	Y	1024	+	-	4144	Borrowing Authority Withdrawn	E																X	U	U							
		1025	Unobligated balance of contract authority withdrawn (-)																													
Y	Y	1025	+	-	4134	Contract Authority Withdrawn	E																X	U	U							
		1026	Adjustment for change in allocation of trust fund limitation or foreign exchange valuation																													
Y	Y	1026	+	-	4295	Adjustments to the Exchange Stabilization Fund	E																X	U	U							
Y	Y	1026	-	+	4295	Adjustments to the Exchange Stabilization Fund	B																X	U	U							
Y	Y	1026	+	-	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E																X	U/E	U							
Y	Y	1027	Adjustment in unobligated balances for change in investments of zero coupon bonds (special and non-revolving trust funds)																													
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																														
Y	Y	1028	Adjustment in unobligated balances for change in investments of zero coupon bonds (revolving funds)																													
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																														
Y	Y	1029	Other balances withdrawn (-)																													
Y	N	1029	+	-	4350	Canceled Authority	E																X	E								
Y	Y	1029	+	-	4350	Canceled Authority	E																X	U	U		1/2/4/7/8					
Y	Y	1029	+	-	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E																X	U/E	U							
Y	Y	1029	+	-	4355	Cancellation of Appropriation From Unavailable Receipts	E																X	U/E	U			2/7				
Y	Y	1029	+	-	4356	Cancellation of Appropriation From Invested Balances	E																X	U/E	U			2/7				
Y	Y	1029	+	-	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E																X	U/E	U			2/7				
		1031	Refunds and recoveries temporarily precluded from obligation (special and trust funds) (-)																													
Y	Y	1031	+	-	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable – Receipts Unavailable for Obligation Upon Collection	E																X	U	U			2/7				
Y	Y	1031	+	-	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E																X	U	U	N	2/7					
		Anticipated transfers and adjustments:																														
Y	N	1040	+	-	4180	Anticipated nonexpenditure transfers of unobligated balances (net) (+ or -)	E																		U					2		
		1040	+	-	4180	Anticipated Transfers - Prior-Year Balances																										
		1041	Anticipated recoveries of prior-year unpaid obligations																													
Y	N	1041	+	-	4310	Anticipated Recoveries of Prior-Year Obligations	E	D																	U					2		
		1042	Anticipated capital transfers and redemption of debt (unobligated balances) (-)																													
Y	N	1042	+	-	4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	E																		U					2		
Y	Y	1050	Unobligated balance (total)																													
		This line is calculated. Equals sum of lines 1000 through 1042 (SF 133) and lines 1000 through 1031 excluding line 1001 (P&F).																														

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Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info		
			Budget authority:																												
			Appropriations:																												
			Discretionary:																												
			1100	Appropriation																											
Y	Y	1100	+	-	4111	Debt Liquidation Appropriations	E						P			D							X		U	U		1/3/4			
Y	Y	1100	+	-	4112	Liquidation of Deficiency - Appropriations	E									D							X		U	U		1/3/4			
Y	Y	1100	+	-	4115	Loan Subsidy Appropriation	E						P			D							X		U	U		1/3/4			
Y	Y	1100	+	-	4116	Debt Forgiveness Appropriation	E						P			D							X		U	U					
Y	Y	1100	+	-	4117	Loan Administrative Expense Appropriation	E						P			D							X		U	U		1/3/4			
Y	Y	1100	+	-	4119	Other Appropriations Realized	E						P	X		D							X		U	U					
Y	Y	1100	+	-	4138	Appropriation To Liquidate Contract Authority	E									D							X		U	U		1/3/4			
Y	Y	1100	+	-	4391	Adjustments to Indefinite No-Year Authority	E									D							X		U	U		1/3/4			
			1101	Appropriation (special or trust fund)																											
Y	Y	1101	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E						P			D							X		U	U		2/7			
Y	Y	1101	+	-	4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E						P			D							X		U	U		2/7			
Y	Y	1101	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation	E						P			D							X		U	U		2/7			
Y	Y	1101	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						P			D							X		U/E	U		1/2/7			
Y	Y	1101	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E									D							X		U	U		2/7			
Y	Y	1101	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E						P			D							X		U/E	U		2/7		1	
Y	Y	1101	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B						P			D							X		U/E	U		2/7		1	
Y	Y	1101	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E									D							X		U/E	U		2/7		1	
Y	Y	1101	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B									D							X		U/E	U		2/7		1	
Y	Y	1101	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						P			D							X		U/E	U		1/2/7			
Y	Y	1101	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P			D							X		U/E	U		2/7			
Y	Y	1101	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P			D							X		U	U		1			
Y	Y	1101	+	-	4138	Appropriation To Liquidate Contract Authority	E									D							X		U	U		2/7			
Y	Y	1101	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			D							X		U/E	U		2/7		1	
Y	Y	1101	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			D							X		U/E	U		2/7		1	
Y	Y	1101	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E									D							X		U	U		2/7		1	
Y	Y	1101	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B									D							X		U	U		2/7		1	
			1102	Appropriation (previously unavailable)																											
Y	Y	1102	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			D							X		U/E	U		2/3/4/7		1	
Y	Y	1102	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			D							X		U/E	U		2/3/4/7		1	
			1103	Appropriation available from subsequent year																											
Y	Y	1103	+	-	4119	Other Appropriations Realized	E						P	F		D							X		U	U					
			1104	Appropriation available in prior year (-)																											
Y	Y	1104	-	+	4119	Other Appropriations Realized	E						P	P		D							X		U	U					
			1105	Reappropriation																											
Y	Y	1105	+	-	4150	Reappropriations - Transfers-In	E									D							X		U	U					
			1120	Nonexpenditure transfers:																											
			1120	Appropriations transferred to other accounts (-)																											
Y	Y	1120	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	C								D		##	####				X		U/E	U				1	

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Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info	
Y	Y	1120	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	C								D		##	####			X		U/E	U					1
Y	Y	1120	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	C								D		##	####			X		U/E	U					
Y	Y	1120	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	C								D		##	####			X		U	U					
Y	Y	1120	+	-	4170	Transfers - Current-Year Authority	E	C					P			D		##	####			X		U	U					
Y	Y	1120	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E	C								D		##	####			X		U/E	U		2/7			1
Y	Y	1120	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	B	C								D		##	####			X		U/E	U		2/7			1
Y	Y	1120	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	C								D		##	####			X		U/E	U		2/7			
Y	Y	1120	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C					P			D		##	####			X		U	U					
Y	Y	1120	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C					P			D		##	####			X		U	U					
		1121	Appropriations transferred from other accounts																											
Y	Y	1121	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	D								D		##	####			X		U/E	U					1
Y	Y	1121	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	D								D		##	####			X		U/E	U					1
Y	Y	1121	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	D								D		##	####			X		U/E	U					
Y	Y	1121	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D								D		##	####			X		U	U					
Y	Y	1121	+	-	4170	Transfers - Current-Year Authority	E	D					P			D		##	####			X		U	U					
Y	Y	1121	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D								D		##	####			X		U/E	U		2/7			1
Y	Y	1121	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D								D		##	####			X		U/E	U		2/7			1
Y	Y	1121	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	D								D		##	####			X		U/E	U		2/7			
Y	Y	1121	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D					P			D		##	####			X		U	U					
Y	Y	1121	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D					P			D		##	####			X		U	U					
			Adjustments:																											
		1130	Appropriations permanently reduced (-)																											
Y	Y	1130	+	-	4392	Permanent Reduction - New Budget Authority	E						P			D						X	AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U					
Y	Y	1130	+	-	4392	Permanent Reduction - New Budget Authority	E						R			D						X	OTR	U	U					
		1131	Unobligated balance of appropriations permanently reduced (-)																											
Y	N	1131	+	-	4390	Reappropriations - Transfers-Out	E									D						X		E						
Y	Y	1131	+	-	4393	Permanent Reduction - Prior-Year Balances	E						B/D/P/R/S			D						X	OTR	U/E	U					
Y	Y	1131	+	-	4393	Permanent Reduction - Prior-Year Balances	E						D/P/S			D						X	SQ1	U	U					
		1132	Appropriations temporarily reduced (-)																											
Y	Y	1132	+	-	4382	Temporary Reduction - New Budget Authority	E						P			D						X	AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U		2/7			
Y	Y	1132	+	-	4382	Temporary Reduction - New Budget Authority	E						P			D						X	SQ1	U	U		3/4			
Y	Y	1132	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E						P			D						X	AB1/AB2/AB3/AB4/AB5/SQ1/OTR	U	U		2/7			
		1133	Unobligated balance of appropriations temporarily reduced (-)																											
Y	Y	1133	+	-	4383	Temporary Reduction - Prior-Year Balances	E						P			D						X	SQ1/OTR	U	U		2/7			
Y	Y	1133	+	-	4383	Temporary Reduction - Prior-Year Balances	E						P			D						X	SQ1	U	U		3/4			
Y	Y	1133	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E						P			D						X	SQ1/OTR	U	U		2/7			
		1134	Appropriations precluded from obligation (-)																											
Y	Y	1134	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						D/P/R			D						X		U	U					2
Y	Y	1134	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						P			D						X		U	U		2/7			1
Y	Y	1134	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						P			D						X		U	U		2/7			1

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Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info	
		1135	Appropriations applied to repay debt (-)																											
Y	Y	1135	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						P			D							X		U	U				
Y	Y	1136	Appropriations applied to deficiency by law (-)																											
This line is not required to be supported by the USSGL at this time, but will be required in the future.																														
		1137	Appropriations applied to liquidate contract authority (-)																											
Y	Y	1137	+	-	4135	Contract Authority Liquidated	E						P			D							X		U	U				
Y	Y	1137	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	E									D							X		U	U				1
Y	Y	1137	-	+	4136	Contract Authority To Be Liquidated by Trust Funds	B									D							X		U	U				1
Y	Y	1137			4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E																X		U	U		7		
		1138	Appropriations applied to liquidate contract authority withdrawn (-)																											
Y	Y	1138	+	-	4130	Appropriation To Liquidate Contract Authority Withdrawn	E									D							X		U	U				
		1139	Appropriations substituted for borrowing authority (-)																											
Y	Y	1139	+	-	4140	Substitution of Borrowing Authority	E						P			D							X		U	U				
		1150	Anticipated appropriation (+ or -)																											
Y	N	1150	+	-	4120	Anticipated Indefinite Appropriations	E									D									U					2
		1151	Anticipated nonexpenditure transfers of appropriations (net) (+ or -)																											
Y	N	1151	+	-	4160	Anticipated Transfers - Current-Year Authority	E						P			D									U					2
Y	N	1151	+	-	4165	Allocations of Authority - Anticipated From Invested Balances	E										D								U					2
Y	N	1151	+	-	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E						P/R			D									U					2
		1152	Anticipated redemption of debt (appropriations) (-)																											
Y	N	1152	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						P			D									U					2
Y	Y	1160	Appropriation (total)																											
This line is calculated. Equals sum of lines 1100 through 1152 (SF 133) and lines 1100 through 1139 (P&F).																														
			Advance appropriations :																											
		1170	Advance appropriation																											
Y	Y	1170	+	-	4111	Debt Liquidation Appropriations	E						D			D							X		U	U		1/3/4		
Y	Y	1170	+	-	4115	Loan Subsidy Appropriation	E						D			D							X		U	U		1/3/4		
Y	Y	1170	+	-	4117	Loan Administrative Expense Appropriation	E						D			D							X		U	U		1/3/4		
Y	Y	1170	+	-	4119	Other Appropriations Realized	E						D			D							X		U	U				
		1171	Advance appropriation (special or trust fund)																											
Y	Y	1171	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E						D			D							X		U	U		2/7		
Y	Y	1171	+	-	4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E						D			D							X		U	U		2/7		
Y	Y	1171	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D			D							X		U	U		2/7		1
Y	Y	1171	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						D			D							X		U	U		2/7		1
			Adjustments:																											
		1173	Advance appropriations permanently reduced (-)																											
Y	Y	1173	+	-	4392	Permanent Reduction - New Budget Authority	E						D			D							X		U	U				
Y	Y	1173	+	-	4392	Permanent Reduction - New Budget Authority	E						D			D							X		U	U		1		
		1174	Advance appropriations temporarily reduced (-)																											
Y	Y	1174	+	-	4382	Temporary Reduction - New Budget Authority	E						D			D							X		U	U		2/7		
Y	Y	1180	Advance appropriation (total)																											
This line is calculated. Equals sum of lines 1170 through 1174.																														

SUPPLEMENT

SECTION V

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																				TAFS Attributes					
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
		Mandatory:																													
		1200	Appropriation																												
Y	Y	1200	+	-	4111	Debt Liquidation Appropriations	E						P			M							X		U	U		1/3/4			
Y	Y	1200	+	-	4112	Liquidation of Deficiency - Appropriations	E									M							X		U	U		1/3/4			
Y	Y	1200	+	-	4115	Loan Subsidy Appropriation	E						P			M							X		U	U		1/3/4			
Y	Y	1200	+	-	4116	Debt Forgiveness Appropriation	E						P			M							X		U	U					
Y	Y	1200	+	-	4117	Loan Administrative Expense Appropriation	E						P			M							X		U	U		1/3/4			
Y	Y	1200	+	-	4118	Reestimated Loan Subsidy Appropriation	E																X		U	U		1/3/4			
Y	Y	1200	+	-	4119	Other Appropriations Realized	E						P			M							X		U	U					
Y	N	1200	+	-	4119	Other Appropriations Realized	E						P			M							X		E			1			
Y	Y	1200	+	-	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E																X		U	U		1		1	
Y	Y	1200	-	+	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B																X		U	U		1		1	
		1200			4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E									M							X		U/E	U		1			
Y	Y	1200	+	-	4125	Loan Modification Adjustment Transfer Appropriation	E																X		U	U		1/3/4			
Y	Y	1200	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E									M							X		U/E	U		1			
Y	Y	1200	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B									M							X		U/E	U		1			
Y	Y	1200	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						P			M							X		U/E	U		1			
Y	Y	1200	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P			M							X		U/E	U		1			
Y	Y	1200	+	-	4138	Appropriation To Liquidate Contract Authority	E									M							X		U	U		1/3/4			
Y	Y	1200	+	-	4157	Authority Made Available from Receipt or Appropriation Balances Previously Precluded From Obligation	E						P										X		U	U		1			
Y	Y	1200	+	-	4370	Offset to Appropriation Realized for Redemption of Treasury Securities	E																X		U	U					
Y	Y	1200	+	-	4391	Adjustments to Indefinite No-Year Authority	E									M							X		U	U		1/3/4			
Y	N	1200	+	-	4391	Adjustments to Indefinite No-Year Authority	E									M							X		E			1			
		1201	Appropriation (special or trust fund)																												
Y	Y	1201	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E						P			M							X		U	U		2/7			
Y	Y	1201	+	-	4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E						P			M							X		U	U		2/7			
Y	Y	1201	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified -- Receivable - Cancellation	E						P			M							X		U	U		2/7			
Y	Y	1201	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						P			M							X		U/E	U		7			
Y	Y	1201	+	-	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E									M							X		U	U		7			
Y	Y	1201	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E						P			M							X		U/E	U		2/7			
Y	Y	1201	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B						P			M							X		U/E	U		2/7			
Y	Y	1201	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E									M							X		U/E	U		2/7			
Y	Y	1201	-	+	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B									M							X		U/E	U		2/7			
Y	Y	1201	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						P			M							X		U/E	U		7			
Y	Y	1201	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						P			M							X		U/E	U		2/7			
Y	Y	1201	+	-	4138	Appropriation To Liquidate Contract Authority	E									M							X		U	U		2/7			
Y	Y	1201	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			M							X		U/E	U		2/7		1	
Y	Y	1201	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			M							X		U/E	U		2/7		1	
Y	Y	1201	+	-	4394	Receipts Unavailable for Obligation Upon Collection	E									M							X		U	U		2/7		1	
Y	Y	1201	-	+	4394	Receipts Unavailable for Obligation Upon Collection	B									M							X		U	U		2/7		1	

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																			TAFS Attributes						
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info		
		1203	Appropriation (previously unavailable)																												
Y	Y	1203	+	-	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E						P									X		U	U		2/7		2		
Y	Y	1203	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P			M						X		SQ1	U/E	U		2/3/7		1	
Y	Y	1203	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P			M						X		SQ1	U/E	U		2/3/7		1	
		1204	Reappropriation																												
Y	Y	1204	+	-	4150	Reappropriations - Transfers-In	E									M						X		U	U						
		Nonexpenditure transfers:																													
		1220	Appropriations transferred to other accounts (-)																												
Y	Y	1220	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	C								M		##	####			X		U/E	U					1	
Y	Y	1220	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	C								M		##	####			X		U/E	U					1	
Y	Y	1220	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	C								M		##	####			X		U/E	U						
Y	Y	1220	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	C								M		##	####				X		U	U					
Y	Y	1220	+	-	4170	Transfers - Current-Year Authority	E	C					P			M		##	####			X		U	U						
Y	Y	1220	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E	C								M		##	####			X		U/E	U		2/7			1	
Y	Y	1220	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	B	C								M		##	####			X		U/E	U		2/7			1	
Y	Y	1220	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	C								M		##	####			X		U/E	U		2/7				
Y	Y	1220	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C					P			M		##	####			X		U	U						
Y	Y	1220	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C					P			M		##	####			X		U	U						
		1221	Appropriations transferred from other accounts																												
Y	Y	1221	+	-	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E	D								M		##	####			X		U/E	U					1	
Y	Y	1221	-	+	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B	D								M		##	####			X		U/E	U					1	
Y	Y	1221	+	-	4167	Allocations of Realized Authority - Transferred From Invested Balances	E	D								M		##	####			X		U/E	U						
Y	Y	1221	+	-	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E	D								M		##	####				X		U	U					
Y	Y	1221	+	-	4170	Transfers - Current-Year Authority	E	D					P			M		##	####			X		U	U						
Y	Y	1221	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D								M		##	####			X		U/E	U		2/7			1	
Y	Y	1221	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D								M		##	####			X		U/E	U		2/7			1	
Y	Y	1221	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	D								M		##	####			X		U/E	U		2/7				
Y	Y	1221	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D					P			M		##	####			X		U	U						
Y	Y	1221	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D					P			M		##	####			X		U	U						
		Adjustments:																													
		1230	Appropriations and/or unobligated balance of appropriations permanently reduced (-)																												
Y	N	1230	+	-	4390	Reappropriations - Transfers-Out	E									M						X		E							
Y	Y	1230	+	-	4392	Permanent Reduction - New Budget Authority	E						P			M						X		SQ1/OTR	U	U					
Y	Y	1230	+	-	4392	Permanent Reduction - New Budget Authority	E						R			M						X		OTR	U	U					
Y	Y	1230	+	-	4393	Permanent Reduction - Prior-Year Balances	E						B/D/P/R/S			M						X		OTR	U/E	U					
Y	Y	1230	+	-	4393	Permanent Reduction - Prior-Year Balances	E						D/P/S			M						X		SQ1	U	U					
		1232	Appropriations and/or unobligated balance of appropriations temporarily reduced (-)																												
Y	Y	1232	+	-	4382	Temporary Reduction - New Budget Authority	E						P			M						X		SQ1/OTR	U	U		2/7			
Y	Y	1232	+	-	4382	Temporary Reduction - New Budget Authority	E						P			M						X		SQ1	U	U		3			
Y	Y	1232	+	-	4383	Temporary Reduction - Prior-Year Balances	E						P			M						X		SQ1/OTR	U	U		2/7			
Y	Y	1232	+	-	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E						P			M						X		SQ1/OTR	U	U		2/7			

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																	TAFS Attributes								
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info		
Y	Y	1232	+	-	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E						P			M							X	SQ1/OTR	U	U		2/7			
		1234	Appropriations precluded from obligation (-)																												
Y	Y	1234	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						D/P/R			M							X		U	U				2	
Y	Y	1234	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						P			M							X		U	U		2/7		1	
Y	Y	1234	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						P			M							X		U	U		2/7		1	
		1235	Capital transfer of appropriations to general fund (-)																												
Y	Y	1235	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E						P			M							X		U	U		2			
		1236	Appropriations applied to repay debt (-)																												
Y	Y	1236	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						P			M							X		U	U					
Y	Y	1236	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						B			M							X		U	U		2/7			
Y	Y	1237	Appropriations applied to deficiency by law (-)																												
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																													
		1238	Appropriations applied to liquidate contract authority (-)																												
Y	Y	1238	+	-	4135	Contract Authority Liquidated	E						P			M							X		U	U					
Y	Y	1238	+	-	4136	Contract Authority To Be Liquidated by Trust Funds	E									M							X		U	U				1	
Y	Y	1238	-	+	4136	Contract Authority To Be Liquidated by Trust Funds	B									M							X		U	U				1	
		1239	Appropriations substituted for borrowing authority (-)																												
Y	Y	1239	+	-	4140	Substitution of Borrowing Authority	E						P			M							X		U	U					
		1250	Anticipated appropriation (+ or -)																												
Y	N	1250	+	-	4120	Anticipated Indefinite Appropriations	E									M									U					2	
		1251	Anticipated nonexpenditure transfers of appropriations (net) (+ or -)																												
Y	N	1251	+	-	4160	Anticipated Transfers - Current-Year Authority	E						P			M									U					2	
Y	N	1251	+	-	4165	Allocations of Authority - Anticipated From Invested Balances	E									M									U					2	
Y	N	1251	+	-	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E						P/R			M									U					2	
		1252	Anticipated capital transfers and redemption of debt (appropriations) (-)																												
Y	N	1252	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						P			M									U					2	
Y	Y	1260	Appropriations (total)																												
		This line is calculated. Equals sum of lines 1200 through 1252 (SF 133) and lines 1200 through 1239 (P&F).																													
		1270	Advance appropriation																												
Y	Y	1270	+	-	4111	Debt Liquidation Appropriations	E						D			M							X		U	U		1/3/4			
Y	Y	1270	+	-	4115	Loan Subsidy Appropriation	E						D			M							X		U	U		1/3/4			
Y	Y	1270	+	-	4117	Loan Administrative Expense Appropriation	E						D			M							X		U	U		1/3/4			
Y	Y	1270	+	-	4119	Other Appropriations Realized	E						D			M							X		U	U					
		1271	Advance appropriation (special or trust fund)																												
Y	Y	1271	+	-	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E						D			M							X		U	U		2/7			
Y	Y	1271	+	-	4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E						D			M							X		U	U		2/7			
Y	Y	1271	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						D			M							X		OTR	U	U		2/7		1
Y	Y	1271	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						D			M							X		OTR	U	U		2/7		1

SUPPLEMENT

SECTION V

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																				TAFS Attributes						
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info			
			Adjustments:																													
		1272	Advance appropriations permanently reduced (-)																													
Y	Y	1272	+	-	4392	Permanent Reduction - New Budget Authority	E						D			M						X	OTR	U	U		2/7					
		1273	Advance appropriations temporarily reduced (-)																													
Y	Y	1273	+	-	4382	Temporary Reduction - New Budget Authority	E						D			M						X	OTR	U	U		2/7					
Y	Y	1280	Advance appropriation (total)																													
This line is calculated. Equals sum of lines 1270 through 1273.																																
			Borrowing authority:																													
			Discretionary:																													
		1300	Borrowing authority																													
Y	N	1300	+	-	4042	Estimated Indefinite Borrowing Authority	E									D								U						2		
Y	Y	1300	+	-	4141	Current-Year Borrowing Authority Realized	E									D	P/T					X		U	U							
Y	Y	1300	+	-	4143	Decreases to Indefinite Borrowing Authority	E									D	P/T					X		U	U							
			Adjustments:																													
		1320	Borrowing authority permanently reduced (-)																													
Y	Y	1320	+	-	4392	Permanent Reduction - New Budget Authority	E						B			D						X	OTR	U	U							
Y	N	1330	Anticipated reductions to current fiscal year borrowing authority (-)																													
Y	N	1330	+	-	4044	Anticipated Reductions to Borrowing Authority	E									D								U						2		
Y	Y	1340	Borrowing authority (total)																													
This line is calculated. Equals sum of lines 1300 through 1330 (SF 133) and lines 1300 through 1320 (P&F).																																
			Mandatory:																													
		1400	Borrowing authority																													
Y	N	1400	+	-	4042	Estimated Indefinite Borrowing Authority	E									M	P/T							U						2		
Y	Y	1400	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						B			M						X		U	U		2					
Y	Y	1400	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E						B			M						X		U	U		2/7					
Y	Y	1400	-	+	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B						B			M						X		U	U		2/7					
Y	Y	1400	+	-	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						B			M						X		U	U		2/7					
Y	Y	1400	+	-	4141	Current-Year Borrowing Authority Realized	E									M						X		U	U							
Y	Y	1400	+	-	4143	Decreases to Indefinite Borrowing Authority	E									M						X		U	U							
Y	Y	1400	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						B			M						X	SQ1	U/E	U		2/3/4/7			1		
Y	Y	1400	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						B			M						X	SQ1	U/E	U		2/3/4/7			1		
			Adjustments:																													
		1420	Borrowing authority permanently reduced (-)																													
Y	Y	1420	+	-	4392	Permanent Reduction - New Budget Authority	E						B			M						X	SQ1/OTR	U	U		1					
Y	Y	1420	+	-	4392	Permanent Reduction - New Budget Authority	E						B			M						X	OTR	U	U		3/4/7					
		1421	Borrowing authority temporarily reduced (-)																													
Y	Y	1421	+	-	4382	Temporary Reduction - New Budget Authority	E						B			M						X	SQ1	U	U		2/3/4/7					
		1422	Borrowing authority applied to repay debt (-)																													
Y	Y	1422	+	-	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E						B			M						X		U	U		2/7					
Y	Y	1422	+	-	4142	Actual Repayment of Borrowing Authority Converted to Cash	E															X		U	U				D/G			
Y	Y	1422	+	-	4142	Actual Repayment of Borrowing Authority Converted to Cash	E															X		U	U		1/3/4/8	N				
Y	Y	1422	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						B			M						X		U	U		3	N				
Y	Y	1422	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						B			M						X		U	U		4	D				
			Anticipated borrowing authority:																													
		1430	Anticipated reductions to current fiscal year borrowing authority (-)																													
Y	N	1430	+	-	4044	Anticipated Reductions to Borrowing Authority	E									M								U						2		

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																		TAFS Attributes								
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info			
Y	N	1430	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						B			M								U				3	N	2		
Y	Y	1440	Borrowing authority (total)																													
						This line is calculated. Equals the sum of lines 1400 through 1430 (SF 133) and lines 1400 through 1420 (P&F).																										
						Contract authority:																										
						Discretionary:																										
						1500 Contract authority																										
Y	N	1500	+	-	4032	Estimated Indefinite Contract Authority	E									D									U					2		
Y	Y	1500	+	-	4131	Current-Year Contract Authority Realized	E									D							X		U	U						
Y	Y	1500	+	-	4133	Decreases to Indefinite Contract Authority	E									D							X		U	U						
						Nonexpenditure transfers :																										
						Contract authority transferred to other accounts (-)																										
Y	Y	1510	+	-	4137	Transfers of Contract Authority - Allocation	E	C								D		##	####				X		U	U				1		
Y	Y	1510	-	+	4137	Transfers of Contract Authority - Allocation	B	C								D		##	####				X		U	U				1		
						Contract authority transferred from other accounts																										
Y	Y	1511	+	-	4137	Transfers of Contract Authority - Allocation	E	D								D		##	####				X		U	U				1		
Y	Y	1511	-	+	4137	Transfers of Contract Authority - Allocation	B	D								D		##	####				X		U	U				1		
						Adjustments:																										
						Contract authority and/or unobligated balance of contract authority permanently reduced (-)																										
Y	Y	1520	+	-	4392	Permanent Reduction - New Budget Authority	E						C			D							X		U	U		7				
Y	Y	1520	+	-	4392	Permanent Reduction - New Budget Authority	E						C			D							X		U	U		1/3/4				
Y	Y	1520	+	-	4393	Permanent Reduction - Prior-Year Balances	E						C			D							X		U	U		1/3/4/7				
						Contract authority precluded from obligation (limitation on obligations) (-)																										
Y	Y	1522	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						C			D							X		U	U				2		
Y	Y	1522	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						C			D							X		U	U		7		1		
Y	Y	1522	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						C			D							X		U	U		7		1		
						Anticipated nonexpenditure transfers of contract authority (+ or -)																										
Y	N	1530	+	-	4160	Anticipated Transfers - Current-Year Authority	E						C			D									U					2		
						Anticipated adjustments to current year contract authority (+ or -)																										
Y	N	1531	+	-	4034	Anticipated Adjustments to Contract Authority	E									D									U					2		
Y	Y	1540	Contract authority (total)																													
						This line is calculated. Equals sum of lines 1500 through 1531 (SF 133) and lines 1500 through 1522 (P&F).																										
						Mandatory:																										
						1600 Contract authority																										
Y	N	1600	+	-	4032	Estimated Indefinite Contract Authority	E									M									U					2		
Y	Y	1600	+	-	4131	Current-Year Contract Authority Realized	E									M							X		U	U						
Y	Y	1600	+	-	4133	Decreases to Indefinite Contract Authority	E									M							X		U	U						
						1603 Contract authority (previously unavailable)																										
Y	Y	1603	+	-	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E						C										X		U	U		7				
Y	Y	1603	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						C			M							X		U	U		2/7		1		
Y	Y	1603	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						C			M							X		U	U		2/7		1		
						Nonexpenditure transfers:																										
						Contract authority transferred to other accounts (-)																										
Y	Y	1610	+	-	4137	Transfers of Contract Authority - Allocation	E	C								M		##	####				X		U	U				1		
Y	Y	1610	-	+	4137	Transfers of Contract Authority - Allocation	B	C								M		##	####				X		U	U				1		
Y	Y	1610	+	-	4153	Transfers of Contract Authority - Nonallocation	E	C										##	####				NEW	X	U	U		7		1		
Y	Y	1610	-	+	4153	Transfers of Contract Authority - Nonallocation	B	C										##	####				NEW	X	U	U		7		1		

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																				TAFS Attributes						
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info			
		1611	Contract authority transferred from other accounts																													
Y	Y	1611	+	-	4137	Transfers of Contract Authority - Allocation	E	D								M		##	####				X		U	U				1		
Y	Y	1611	-	+	4137	Transfers of Contract Authority - Allocation	B	D								M		##	####				X		U	U				1		
Y	Y	1611	+	-	4153	Transfers of Contract Authority - Nonallocation	E	D										##	####			NEW	X		U	U		7		1		
Y	Y	1611	-	+	4153	Transfers of Contract Authority - Nonallocation	B	D										##	####			NEW	X		U	U		7		1		
			Adjustments:																													
		1620	Contract authority and/or unobligated balance of contract authority permanently reduced (-)																													
Y	Y	1620	+	-	4392	Permanent Reduction - New Budget Authority	E						C			M							X		OTR	U	U		1/3/4/7			
Y	Y	1620	+	-	4392	Permanent Reduction - New Budget Authority	E						C			M							X		AB4	U	U		7			
Y	Y	1620	+	-	4393	Permanent Reduction - Prior-Year Balances	E						C			M							X		OTR	U	U		1/3/4/7			
		1621	Contract authority temporarily reduced (-)																													
Y	Y	1621	+	-	4382	Temporary Reduction - New Budget Authority	E						C			M							X		SQ1	U	U		2/7			
		1622	Contract authority precluded from obligation (limitation on obligations) (-)																													
Y	Y	1622	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						C			M							X		U	U				2		
Y	Y	1622	+	-	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E						C			M							X		U	U		7		1		
Y	Y	1622	-	+	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B						C			M							X		U	U		7		1		
		1630	Anticipated nonexpenditure transfers of contract authority (net) (+ or -)																													
Y	N	1630	+	-	4160	Anticipated Transfers - Current-Year Authority	E						C			M									U					2		
		1631	Anticipated adjustments to current year contract authority (+ or -)																													
Y	N	1631	+	-	4034	Anticipated Adjustments to Contract Authority	E									M									U					2		
Y	Y	1640	Contract authority (total)																													
This line is calculated. Equals sum of lines 1600 through 1631 (SF133) and lines 1600 through 1622 (P&F).																																
Spending authority from offsetting collections:																																
Discretionary:																																
		1700	Collected																													
Y	Y	1700	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E									D							X		U/E	U						
Y	Y	1700	+	-	4222	Unfilled Customer Orders With Advance	E									D							X		U/E	U				1		
Y	Y	1700	-	+	4222	Unfilled Customer Orders With Advance	B									D							X		U/E	U				1		
Y	Y	1700	+	-	4252	Reimbursements and Other Income Earned - Collected	E									D							X		U/E	U						
Y	Y	1700	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									D							X		U/E	U						
Y	Y	1700	+	-	4255	Expenditure Transfers from Trust Funds - Collected	E									D							X		U/E	U						
Y	Y	1700	+	-	4260	Actual Collections of "governmental-type" Fees	E									D							X		U/E	U						
Y	Y	1700	+	-	4261	Actual Collections of Business-Type Fees	E									D							X		U/E	U						
Y	Y	1700	+	-	4262	Actual Collections of Loan Principal	E									D							X		U/E	U						
Y	Y	1700	+	-	4263	Actual Collections of Loan Interest	E									D							X		U/E	U						
Y	Y	1700	+	-	4264	Actual Collections of Rent	E									D							X		U/E	U						
Y	Y	1700	+	-	4265	Actual Collections From Sale of Foreclosed Property	E									D							X		U/E	U						
Y	Y	1700	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									D							X		U/E	U						
Y	Y	1700	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									D							X		U/E	U						
Y	Y	1700	+	-	4271	Actual Program Fund Subsidy Collected	E									D							X		U/E	U						
Y	Y	1700	+	-	4273	Interest Collected From Treasury	E									D							X		U	U						
Y	Y	1700	+	-	4275	Actual Collections From Liquidating Fund	E									D							X		U/E	U						
Y	Y	1700	+	-	4276	Actual Collections From Financing Fund	E									D							X		U/E	U						
Y	Y	1700	+	-	4277	Other Actual Collections - Federal	E									D							X		U/E	U						
Y	Y	1700	+	-	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E									D							X		U	U						
Y	Y	1700	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									D							X		U/E	U						
Y	Y	1700	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									D							X		U/E	U						
		1701	Change in uncollected customer payments from Federal sources (+or -)																													
Y	Y	1701	+	-	4221	Unfilled Customer Orders Without Advance	E									D									U/E	U				1		

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																				TAFS Attributes						
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info			
Y	Y	1701	-	+	4221	Unfilled Customer Orders Without Advance	B									D				F/E		X		U/E	U					1		
Y	Y	1701	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	E									D						X		U/E	U					1		
Y	Y	1701	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	B									D						X		U/E	U					1		
Y	Y	1701	+	-	4251	Reimbursements and Other Income Earned - Receivable	E									D				F/E		X		U/E	U					1		
Y	Y	1701	-	+	4251	Reimbursements and Other Income Earned - Receivable	B									D				F/E		X		U/E	U					1		
Y	Y	1701	+	-	4283	Interest Receivable From Treasury	E									D						X		U/E	U					1		
Y	Y	1701	-	+	4283	Interest Receivable From Treasury	B									D						X		U/E	U					1		
Y	Y	1701	+	-	4285	Receivable From the Liquidating Fund	E									D						X		U/E	U					1		
Y	Y	1701	-	+	4285	Receivable From the Liquidating Fund	B									D						X		U/E	U					1		
Y	Y	1701	+	-	4286	Receivable From the Financing Fund	E									D						X		U/E	U					1		
Y	Y	1701	-	+	4286	Receivable From the Financing Fund	B									D						X		U/E	U					1		
Y	Y	1701	+	-	4287	Other Federal Receivables	E									D						X		U/E	U					1		
Y	Y	1701	-	+	4287	Other Federal Receivables	B									D						X		U/E	U					1		
		1702	Offsetting collections (previously unavailable)																													
Y	Y	1702	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation	E						S			D						X		U	U							
Y	Y	1702	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						S			D						X		U	U							
Y	Y	1702	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E									D						X		U	U							
Y	Y	1702	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S			D						X	ATB/SQ1/OTR	U/E	U					1		
Y	Y	1702	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S			D						X	ATB/SQ1/OTR	U/E	U					1		
			Nonexpenditure transfers:																													
		1710	Spending authority from offsetting collections transferred to other accounts (-)																													
Y	Y	1710	+	-	4170	Transfers - Current-Year Authority	E	C					S			D		##	####			X		U	U							
Y	Y	1710	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C					S			D		##	####			X		U	U							
Y	Y	1710	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C					S			D		##	####			X		U	U							
		1711	Spending authority from offsetting collections transferred from other accounts																													
Y	Y	1711	+	-	4170	Transfers - Current-Year Authority	E	D					S			D		##	####			X		U	U							
Y	Y	1711	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D								D		##	####			X		U/E	U		1			1		
Y	Y	1711	-	+	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D								D		##	####			X		U/E	U		1			1		
Y	Y	1711	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	D								D		##	####			X		U/E	U							
Y	Y	1711	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D					S			D		##	####			X		U	U							
Y	Y	1711	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D					S			D		##	####			X		U	U							
			Adjustments:																													
		1720	Capital transfer of spending authority from offsetting collections to general fund (-)																													
Y	Y	1720	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E						S			D						X		U	U							
		1722	Spending authority from offsetting collections permanently reduced (-)																													
Y	Y	1722	+	-	4392	Permanent Reduction - New Budget Authority	E						S			D						X	OTR	U	U							
		1723	Spending authority from offsetting collections temporarily reduced (-)																													
Y	Y	1723	+	-	4382	Temporary Reduction - New Budget Authority	E						S			D						X	AB3/AB4/AB5/SQ1/OTR	U	U		1					
Y	Y	1723	+	-	4382	Temporary Reduction - New Budget Authority	E						S			D						X	SQ1/OTR	U	U		3/4					
Y	Y	1723	+	-	4382	Temporary Reduction - New Budget Authority	E						S			D						X	SQ1	U	U		7					
Y	Y	1723	+	-	4382	Temporary Reduction - New Budget Authority	E						S			D						X	AB4	U	U		8					
Y	Y	1723	+	-	4383	Temporary Reduction - Prior-Year Balances	E						S			D						X	SQ1/OTR	U	U		3/4					
		1725	Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)																													
Y	Y	1725	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						S			D						X		U	U					2		
Y	Y	1725	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E									D						X		U	U					1		
Y	Y	1725	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B									D						X		U	U					1		

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column										USSGL Account Attributes for FACTS II																	TAFS Attributes						
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info				
		1726				Spending authority from offsetting collections applied to repay debt (-)																											
Y	Y	1726	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						S			D							X		U	U							
		1727				Spending authority from offsetting collections applied to liquidate contract authority (-)																											
Y	Y	1727	+	-	4135	Contract Authority Liquidated	E						S			D							X		U	U							
		1728				Spending authority from offsetting collections substituted for borrowing authority (-)																											
Y	Y	1728	+	-	4140	Substitution of Borrowing Authority	E						S			D							X		U	U							
		1740				Anticipated collections, reimbursements, and other income																											
Y	N	1740	+	-	4060	Anticipated Collections From Non-Federal Sources	E	D								D									U					2			
Y	N	1740	+	-	4070	Anticipated Collections From Federal Sources	E	D								D									U					2			
Y	N	1740	+	-	4210	Anticipated Reimbursements and Other Income	E	D								D									U					2			
Y	N	1740	+	-	4215	Anticipated Expenditure Transfers from Trust Funds	E	D								D									U					2			
		1741				Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)																											
Y	N	1741	+	-	4160	Anticipated Transfers - Current-Year Authority	E						S			D									U					2			
Y	N	1741	+	-	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E						S			D									U					2			
		1742				Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)																											
Y	N	1742	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						S			D									U					2			
Y	Y	1750	Spending authority from offsetting collections (total)																														
This line is calculated. Equals sum of lines 1700 through 1742 (SF 133) and lines 1700 through 1728 (P&F).																																	
Mandatory:																																	
		1800	Collected																														
Y	Y	1800	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E									M							X		U/E	U							
Y	Y	1800	+	-	4222	Unfilled Customer Orders With Advance	E									M							X		U/E	U				1			
Y	Y	1800	-	+	4222	Unfilled Customer Orders With Advance	B									M							X		U/E	U				1			
Y	Y	1800	+	-	4252	Reimbursements and Other Income Earned - Collected	E									M							X		U/E	U							
Y	Y	1800	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									M							X		U/E	U							
Y	Y	1800	+	-	4255	Expenditure Transfers from Trust Funds - Collected	E									M							X		U/E	U							
Y	Y	1800	+	-	4260	Actual Collections of "governmental-type" Fees	E									M							X		U/E	U							
Y	Y	1800	+	-	4261	Actual Collections of Business-Type Fees	E									M							X		U/E	U							
Y	Y	1800	+	-	4262	Actual Collections of Loan Principal	E									M							X		U/E	U							
Y	Y	1800	+	-	4263	Actual Collections of Loan Interest	E									M							X		U/E	U							
Y	Y	1800	+	-	4264	Actual Collections of Rent	E									M							X		U/E	U							
Y	Y	1800	+	-	4265	Actual Collections From Sale of Foreclosed Property	E									M							X		U/E	U							
Y	Y	1800	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									M							X		U/E	U							
Y	Y	1800	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									M							X		U/E	U							
Y	Y	1800	+	-	4271	Actual Program Fund Subsidy Collected	E									M							X		U/E	U							
Y	Y	1800	+	-	4273	Interest Collected From Treasury	E									M							X		U	U							
Y	Y	1800	+	-	4275	Actual Collections From Liquidating Fund	E									M							X		U/E	U							
Y	Y	1800	+	-	4276	Actual Collections From Financing Fund	E									M							X		U/E	U							
Y	Y	1800	+	-	4277	Other Actual Collections - Federal	E									M							X		U/E	U							
Y	Y	1800	+	-	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E									M							X		U	U							
Y	Y	1800	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									M							X		U/E	U							
Y	Y	1800	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									M							X		U/E	U							
		1801	Change in uncollected customer payments from Federal sources (+or -)																														
Y	Y	1801	+	-	4221	Unfilled Customer Orders Without Advance	E									M					F/E		X		U/E	U				1			
Y	Y	1801	-	+	4221	Unfilled Customer Orders Without Advance	B									M					F/E		X		U/E	U				1			
Y	Y	1801	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	E									M							X		U/E	U				1			
Y	Y	1801	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	B									M							X		U/E	U				1			
Y	Y	1801	+	-	4251	Reimbursements and Other Income Earned - Receivable	E									M					F/E		X		U/E	U				1			
Y	Y	1801	-	+	4251	Reimbursements and Other Income Earned - Receivable	B									M					F/E		X		U/E	U				1			

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Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info			
Y	Y	1801	+	-	4283	Interest Receivable From Treasury	E									M							X		U/E	U				1		
Y	Y	1801	-	+	4283	Interest Receivable From Treasury	B									M							X		U/E	U				1		
Y	Y	1801	+	-	4285	Receivable From the Liquidating Fund	E									M							X		U/E	U				1		
Y	Y	1801	-	+	4285	Receivable From the Liquidating Fund	B									M							X		U/E	U				1		
Y	Y	1801	+	-	4286	Receivable From the Financing Fund	E									M							X		U/E	U				1		
Y	Y	1801	-	+	4286	Receivable From the Financing Fund	B									M							X		U/E	U				1		
Y	Y	1801	+	-	4287	Other Federal Receivables	E									M							X		U/E	U				1		
Y	Y	1801	-	+	4287	Other Federal Receivables	B									M							X		U/E	U				1		
		1802	Offsetting collections (previously unavailable)																													
Y	Y	1802	+	-	4121	Amounts Appropriated From Specific Invested TAFS Reclassified – Receivable - Cancellation	E						S			M							X		U	U						
Y	Y	1802	+	-	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E						S			M							X		U	U						
Y	Y	1802	+	-	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E									M							X		U	U						
Y	Y	1802	+	-	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S			M							X		SQ1/OTR	U/E	U			1		
Y	Y	1802	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S			M							X		SQ1/OTR	U/E	U			1		
		Nonexpenditure transfers:																														
		1810	Spending authority from offsetting collections transferred to other accounts (-)																													
Y	Y	1810	+	-	4170	Transfers - Current-Year Authority	E	C					S			M		##	####				X		U	U						
Y	Y	1810	+	-	4172	Nonallocation Transfers of Invested Balances - Payable	E	C								M		##	####				X		U/E	U		3		1		
Y	Y	1810	-	+	4172	Nonallocation Transfers of Invested Balances - Payable	B	C								M		##	####				X		U/E	U		3		1		
Y	Y	1810	+	-	4173	Nonallocation Transfers of Invested Balances - Transferred	E	C								M		##	####				X		U/E	U		3				
Y	Y	1810	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	C					S			M		##	####				X		U	U						
Y	Y	1810	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	C					S			M		##	####				X		U	U						
		1811	Spending authority from offsetting collections transferred from other accounts																													
Y	Y	1811	+	-	4170	Transfers - Current-Year Authority	E	D					S			M		##	####				X		U	U						
Y	Y	1811	+	-	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E	D					S			M		##	####				X		U	U						
Y	Y	1811	+	-	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E	D					S			M		##	####				X		U	U						
		Adjustments:																														
		1820	Capital transfer of spending authority from offsetting collections to general fund (-)																													
Y	Y	1820	+	-	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E						S			M							X		U	U						
		1822	Spending authority from offsetting collections permanently reduced (-)																													
Y	Y	1822	+	-	4392	Permanent Reduction - New Budget Authority	E						S			M							X		OTR	U	U					
Y	Y	1822	+	-	4392	Permanent Reduction - New Budget Authority	E						S			M							X		SQ1	U	U		1			
		1823	Spending authority from offsetting collections temporarily reduced (-)																													
Y	Y	1823	+	-	4382	Temporary Reduction - New Budget Authority	E						S			M							X		SQ1/OTR	U	U		1/3/4/8			
Y	Y	1823	+	-	4382	Temporary Reduction - New Budget Authority	E						S			M							X		SQ1	U	U		7			
Y	Y	1823	+	-	4383	Temporary Reduction - Prior-Year Balances	E						S			M							X		SQ1/OTR	U	U		1/3/4/8			
		1824	Spending authority from offsetting collections precluded from obligation (limitation on obligations) (-)																													
Y	Y	1824	+	-	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E						S			M							X		U	U				2		
Y	Y	1824	+	-	4398	Offsetting Collections Temporarily Precluded From Obligation	E									M							X		U	U				1		
Y	Y	1824	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B									M							X		U	U				1		
		1825	Spending authority from offsetting collections applied to repay debt (-)																													
Y	Y	1825	+	-	4146	Actual Repayments of Debt, Current-Year Authority	E						S			M							X		U	U						
		1826	Spending authority from offsetting collections applied to liquidate contract authority (-)																													
Y	Y	1826	+	-	4132	Substitution of Contract Authority	E						S										X		U	U						

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Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
Y	Y	1826	+	-	4135	Contract Authority Liquidated	E						S			M						X		U	U						
		1827	Spending authority from offsetting collections substituted for borrowing authority (-)																												
Y	Y	1827	+	-	4140	Substitution of Borrowing Authority	E						S			M						X		U	U						
		1840	Anticipated collections, reimbursements, and other income																												
Y	N	1840	+	-	4060	Anticipated Collections From Non-Federal Sources	E	D								M								U					2		
Y	N	1840	+	-	4070	Anticipated Collections From Federal Sources	E	D								M								U					2		
Y	N	1840	+	-	4210	Anticipated Reimbursements and Other Income	E	D								M								U					2		
Y	N	1840	+	-	4215	Anticipated Expenditure Transfers from Trust Funds	E	D								M								U					2		
		1841	Anticipated nonexpenditure transfers of spending authority from offsetting collections (net) (+ or -)																												
Y	N	1841	+	-	4160	Anticipated Transfers - Current-Year Authority	E						S			M								U					2		
Y	N	1841	+	-	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E						S			M								U					2		
		1842	Anticipated capital transfers and redemption of debt (spending authority from offsetting collections) (-)																												
Y	N	1842	+	-	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						S			M								U					2		
Y	Y	1850	Spending authority from offsetting collections (total)																												
This line is calculated. Equals sum of lines 1800 through 1842 (SF 133) and lines 1800 through 1827 (P&F).																															
Y	Y	1900	Budget authority total (discretionary and mandatory)																												
This line is calculated. Equals the sum of combined total of mandatory and discretionary budget authority [Lines 1100 through 1152, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, and 1800 through 1842 (SF 133)]. Lines 1100 through 1139, 1170 through 1174, 1200 through 1239, 1270 through 1273, 1300 through 1320, 1400 through 1420, 1500 through 1522, 1600 through 1622, 1700 through 1728, and 1800 through 1827 (P&F)].																															
Y	Y	1901	Adjustment for budgetary resources applied to liquidate deficiencies (-)																												
This line is not required to be supported by the USSGL at this time, but will be required in the future.																															
Y	N	1910	Total budgetary resources																												
This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1042, 1100 through 1152, 1170 through 1174, 1200 through 1252, 1270 through 1273, 1300 through 1330, 1400 through 1430, 1500 through 1531, 1600 through 1631, 1700 through 1742, 1800 through 1842, and 1901 (SF 133)].																															
N	Y	1930	Total budgetary resources available																												
This line is calculated. Equals the sum of combined total of unobligated balances, budget authority, and line 1901 [Lines 1000 through 1031, 1100 through 1139, 1170 through 1174, 1200 through 1239, 1270 through 1273, 1300 through 1320, 1400 through 1420, 1500 through 1522, 1600 through 1622, 1700 through 1728, 1800 through 1827, and 1901 (P&F)].																															
N	Y	MEMORANDUM (NON-ADD) ENTRIES:																													
All accounts:																															
N	Y	1940	Unobligated balance expiring (-)																												
N	Y	1940	+	-	4420	Unapportioned Authority - Pending Rescission	E																		U	Y					
N	Y	1940	+	-	4430	Unapportioned Authority - OMB Deferral	E																		U	Y					
N	Y	1940	+	-	4450	Unapportioned Authority	E																		U	Y					
N	Y	1940	+	-	4510	Apportionments	E								A/S										U	Y					
N	Y	1940	+	-	4610	Allotments - Realized Resources	E																		U	Y					
N	Y	1940	+	-	4620	Unobligated Funds Exempt From Apportionment	E																		U	Y					
N	Y	1940	+	-	4630	Funds Not Available for Commitment/Obligation	E																		U	Y					
N	Y	1940	+	-	4700	Commitments - Programs Subject to Apportionment	E																		U	Y					
N	Y	1940	+	-	4720	Commitments - Programs Exempt From Apportionment	E																		U	Y					
		1941	Unexpired unobligated balance carried forward, end of year																												
N	Y	1941	-	+	4420	Unapportioned Authority - Pending Rescission	E																		U	N					
N	Y	1941	-	+	4430	Unapportioned Authority - OMB Deferral	E																		U	N					
N	Y	1941	-	+	4450	Unapportioned Authority	E																		U	N					
N	Y	1941	-	+	4510	Apportionments	E								A/S										U	N					
N	Y	1941	-	+	4610	Allotments - Realized Resources	E																		U	N					
N	Y	1941	-	+	4620	Unobligated Funds Exempt From Apportionment	E																		U	N					
N	Y	1941	-	+	4630	Funds Not Available for Commitment/Obligation	E																		U	N					
N	Y	1941	-	+	4700	Commitments - Programs Subject to Apportionment	E																		U	N					
N	Y	1941	-	+	4720	Commitments - Programs Exempt From Apportionment	E																		U	N					
SPECIAL AND NON-REVOLVING TRUST FUNDS ONLY:																															
N	Y	1950	-	+	4355	Cancellation of Appropriation From Unavailable Receipts	E															X			U/E		2/7				

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Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info	
N	Y	1950	-	+	4356	Cancellation of Appropriation From Invested Balances	E															X			U/E		2/7			
N	Y	1950	-	+	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E															X			U/E		2/7			
		1951	Unobligated balance expiring (special and trust funds)																											
N	Y	1951	-	+	4420	Unapportioned Authority - Pending Rescission	E																		U	Y	2/7			
N	Y	1951	-	+	4430	Unapportioned Authority - OMB Deferral	E																		U	Y	2/7			
N	Y	1951	-	+	4450	Unapportioned Authority	E																		U	Y	2/7			
N	Y	1951	-	+	4510	Apportionments	E								A/S										U	Y	2/7			
N	Y	1951	-	+	4610	Allotments - Realized Resources	E																		U	Y	2/7			
N	Y	1951	-	+	4620	Unobligated Funds Exempt From Apportionment	E																		U	Y	2/7			
N	Y	1951	-	+	4630	Funds Not Available for Commitment/Obligation	E																		U	Y	2/7			
N	Y	1951	-	+	4700	Commitments - Programs Subject to Apportionment	E																		U	Y	2/7			
N	Y	1951	-	+	4720	Commitments - Programs Exempt From Apportionment	E																		U	Y	2/7			
		1952	Expired unobligated balance carried forward, start of year (special and trust funds)																											
N	Y	1952	+	-	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B															X			E		2/7			
N	Y	1952	+	-	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B															X			E		2/7			
N	Y	1952	+	-	4171	Nonallocation Transfers of Invested Balances - Receivable	B															X			E		2/7			
N	Y	1952	+	-	4201	Total Actual Resources - Collected	B																		E		2/7			
N	Y	1952	+	-	4221	Unfilled Customer Orders Without Advance	B													F/E		X			E		2/7			
N	Y	1952	+	-	4222	Unfilled Customer Orders With Advance	B															X			E		2/7			
N	Y	1952	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	B															X			E		2/7			
N	Y	1952	+	-	4251	Reimbursements and Other Income Earned - Receivable	B													F/E		X			E		2/7			
N	Y	1952	+	-	4287	Other Federal Receivables	B															X			E		2/7			
N	Y	1952	+	-	4801	Undelivered Orders - Obligations, Unpaid	B															X			E		2/7			
N	Y	1952	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B															X			E		2/7			
N	Y	1952	+	-	4901	Delivered Orders - Obligations, Unpaid	B															X			E		2/7			
		1953	Expired unobligated balance carried forward, end of year (special and trust funds)																											
N	Y	1953	-	+	4650	Allotments - Expired Authority	E																		E		2/7			
		1954	Unobligated balance canceling (special and trust funds)																											
N	Y	1954	-	+	4355	Cancellation of Appropriation From Unavailable Receipts	E															X			E		2/7			
N	Y	1954	-	+	4356	Cancellation of Appropriation From Invested Balances	E															X			E		2/7			
N	Y	1954	-	+	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E															X			E		2/7			
		1955	Other balances withdrawn and returned to general fund (special and trust funds)																											
N	Y	1955	-	+	4350	Canceled Authority	E															X			U/E		2/7			
N	Y	1955	-	+	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E															X			U/E		2/7			
STATUS OF BUDGETARY RESOURCES																														
Obligations incurred:																														
Direct:																														
		2001	Category A (by quarter)			L																								
Y	N	2001	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		D	A		###										X			U/E				1	
Y	N	2001	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		D	A		###										X			U/E				1	
Y	N	2001	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		D	A		###										X			U/E				1	
Y	N	2001	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		D	A		###										X			U/E				1	
Y	N	2001	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		D	A		###										X			U/E					
Y	N	2001	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		D	A		###										X			U/E					
Y	N	2001	-	+	4901	Delivered Orders - Obligations, Unpaid	E		D	A		###										X			U/E				1	
Y	N	2001	+	-	4901	Delivered Orders - Obligations, Unpaid	B		D	A		###										X			U/E				1	
Y	N	2001	-	+	4902	Delivered Orders - Obligations, Paid	E		D	A		###										X			U/E					
Y	N	2001	-	+	4908	Authority Outlayed Not Yet Disbursed	E		D	A		###										X			U				1	
Y	N	2001	+	-	4908	Authority Outlayed Not Yet Disbursed	B		D	A		###										X			U				1	
Y	N	2001	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		D	A		###										X			U/E					

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Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
Y	N	2001	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		D	A		###											X		U/E						
		2002	Category B (by project)																												
Y	N	2002	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		D	B	###	###											X		U/E					1,4	
Y	N	2002	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		D	B	###	###											X		U/E					1,4	
Y	N	2002	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		D	B	###	###											X		U/E					1,4	
Y	N	2002	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		D	B	###	###											X		U/E					1,4	
Y	N	2002	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		D	B	###	###											X		U/E					4	
Y	N	2002	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		D	B	###	###											X		U/E					4	
Y	N	2002	-	+	4901	Delivered Orders - Obligations, Unpaid	E		D	B	###	###											X		U/E					1,4	
Y	N	2002	+	-	4901	Delivered Orders - Obligations, Unpaid	B		D	B	###	###											X		U/E					1,4	
Y	N	2002	-	+	4902	Delivered Orders - Obligations, Paid	E		D	B	###	###											X		U/E					4	
Y	N	2002	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		D	B	###	###											X		U/E					4	
Y	N	2002	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		D	B	###	###											X		U/E					4	
		2003	Exempt from apportionment																												
Y	N	2003	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		D	E													X		U/E					1	
Y	N	2003	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		D	E													X		U/E					1	
Y	N	2003	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		D	E													X		U/E					1	
Y	N	2003	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		D	E													X		U/E					1	
Y	N	2003	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		D	E													X		U/E						
Y	N	2003	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		D	E													X		U/E						
Y	N	2003	-	+	4901	Delivered Orders - Obligations, Unpaid	E		D	E													X		U/E					1	
Y	N	2003	+	-	4901	Delivered Orders - Obligations, Unpaid	B		D	E													X		U/E					1	
Y	N	2003	-	+	4902	Delivered Orders - Obligations, Paid	E		D	E													X		U/E						
Y	N	2003	-	+	4908	Authority Outlayed Not Yet Disbursed	E		D	E													X		U					1	
Y	N	2003	+	-	4908	Authority Outlayed Not Yet Disbursed	B		D	E													X		U					1	
Y	N	2003	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		D	E													X		U/E						
Y	N	2003	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		D	E													X		U/E						
Y	N	2004	Direct obligations (total)																												
This line is calculated. Equals sum of lines 2001 through 2003.																															
Reimbursable:																															
		2101	Category A (by quarter)			-																									
Y	N	2101	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		R	A		###											X		U/E					1	
Y	N	2101	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		R	A		###											X		U/E					1	
Y	N	2101	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		R	A		###											X		U/E					1	
Y	N	2101	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		R	A		###											X		U/E					1	
Y	N	2101	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		R	A		###											X		U/E						
Y	N	2101	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		R	A		###											X		U/E						
Y	N	2101	-	+	4901	Delivered Orders - Obligations, Unpaid	E		R	A		###											X		U/E					1	
Y	N	2101	+	-	4901	Delivered Orders - Obligations, Unpaid	B		R	A		###											X		U/E					1	
Y	N	2101	-	+	4902	Delivered Orders - Obligations, Paid	E		R	A		###											X		U/E						
Y	N	2101	-	+	4908	Authority Outlayed Not Yet Disbursed	E		R	A		###											X		U					1	
Y	N	2101	+	-	4908	Authority Outlayed Not Yet Disbursed	B		R	A		###											X		U					1	
Y	N	2101	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		R	A		###											X		U/E						
Y	N	2101	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		R	A		###											X		U/E						
		2102	Category B (by project)																												
Y	N	2102	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		R	B	###	###											X		U/E					1,4	
Y	N	2102	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		R	B	###	###											X		U/E					1,4	

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USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																		TAFS Attributes							
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info		
Y	N	2102	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		R	B	###	###											X		U/E					1,4	
Y	N	2102	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		R	B	###	###											X		U/E					1,4	
Y	N	2102	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		R	B	###	###											X		U/E					4	
Y	N	2102	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		R	B	###	###											X		U/E					4	
Y	N	2102	-	+	4901	Delivered Orders - Obligations, Unpaid	E		R	B	###	###											X		U/E					1,4	
Y	N	2102	+	-	4901	Delivered Orders - Obligations, Unpaid	B		R	B	###	###											X		U/E					1,4	
Y	N	2102	-	+	4902	Delivered Orders - Obligations, Paid	E		R	B	###	###											X		U/E					4	
Y	N	2102	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		R	B	###	###											X		U/E					4	
Y	N	2102	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		R	B	###	###											X		U/E					4	
		2103	Exempt from apportionment																												
Y	N	2103	-	+	4801	Undelivered Orders - Obligations, Unpaid	E		R	E													X		U/E					1	
Y	N	2103	+	-	4801	Undelivered Orders - Obligations, Unpaid	B		R	E													X		U/E					1	
Y	N	2103	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E		R	E													X		U/E					1	
Y	N	2103	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B		R	E													X		U/E					1	
Y	N	2103	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E		R	E													X		U/E						
Y	N	2103	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E		R	E													X		U/E						
Y	N	2103	-	+	4901	Delivered Orders - Obligations, Unpaid	E		R	E													X		U/E					1	
Y	N	2103	+	-	4901	Delivered Orders - Obligations, Unpaid	B		R	E													X		U/E					1	
Y	N	2103	-	+	4902	Delivered Orders - Obligations, Paid	E		R	E													X		U/E						
Y	N	2103	-	+	4908	Authority Outlayed Not Yet Disbursed	E		R	E													X		U					1	
Y	N	2103	+	-	4908	Authority Outlayed Not Yet Disbursed	B		R	E													X		U					1	
Y	N	2103	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E		R	E													X		U/E						
Y	N	2103	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E		R	E													X		U/E						
Y	N	2104	Reimbursable obligations (total)																												
This line is calculated. Equals sum of lines 2101 through 2103.																															
Unobligated balance																															
Apportioned																															
2201 Available in the current period																															
Y	N	2201	-	+	4510	Apportionments	E								A									U							
Y	N	2201	-	+	4610	Allotments - Realized Resources	E								A									U							
Y	N	2201	-	+	4700	Commitments - Programs Subject to Apportionment	E								A									U							
2202 Available in subsequent periods																															
Y	N	2202	-	+	4510	Apportionments	E								S									U							
Y	N	2202	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E								S									U						2	
Y	N	2202	-	+	4610	Allotments - Realized Resources	E								S									U							
Y	N	2202	-	+	4700	Commitments - Programs Subject to Apportionment	E								S									U							
2203 Anticipated																															
Y	N	2203	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E								A									U							2
Exempt from apportionment																															
2301 Available in the current period																															
Y	N	2301	-	+	4620	Unobligated Funds Exempt From Apportionment	E								A									U							
Y	N	2301	-	+	4720	Commitments - Programs Exempt From Apportionment	E								A									U							
2302 Available in subsequent periods																															
Y	N	2302	-	+	4620	Unobligated Funds Exempt From Apportionment	E								S									U							
Y	N	2302	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E								S									U						2	
Y	N	2302	-	+	4720	Commitments - Programs Exempt From Apportionment	E								S									U							

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USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																				TAFS Attributes						
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info			
Y	N	2502	-	+	4070	Anticipated Collections From Federal Sources	E	C		E														U						2		
Y	N	2502	-	+	4210	Anticipated Reimbursements and Other Income	E	C		E														U						2		
Y	N	2502	-	+	4215	Anticipated Expenditure Transfers from Trust Funds	E	C		E														U						2		
Y	N	2502	-	+	4310	Anticipated Recoveries of Prior-Year Obligations	E	C		E														U						2		
Y	N	2502	-	+	4620	Unobligated Funds Exempt From Apportionment	E																	U								
Y	N	2502	-	+	4630	Funds Not Available for Commitment/Obligation	E			E														U								
Y	N	2502	-	+	4650	Allotments - Expired Authority	E			E														E								
Y	N	2502	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E																	U						2		
Y	N	2502	-	+	4720	Commitments - Programs Exempt From Apportionment	E																	U								
Y	N	2502	-	+	4801	Undelivered Orders - Obligations, Unpaid	E			E													X	U/E						1		
Y	N	2502	+	-	4801	Undelivered Orders - Obligations, Unpaid	B			E													X	U/E						1		
Y	N	2502	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E			E													X	U/E						1		
Y	N	2502	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B			E													X	U/E						1		
Y	N	2502	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E			E													X	U/E								
Y	N	2502	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E			E													X	U/E								
Y	N	2502	-	+	4901	Delivered Orders - Obligations, Unpaid	E			E													X	U/E						1		
Y	N	2502	+	-	4901	Delivered Orders - Obligations, Unpaid	B			E													X	U/E						1		
Y	N	2502	-	+	4902	Delivered Orders - Obligations, Paid	E			E													X	U/E								
Y	N	2502	-	+	4908	Authority Outlayed Not Yet Disbursed	E			E													X	U						1		
Y	N	2502	+	-	4908	Authority Outlayed Not Yet Disbursed	B			E													X	U						1		
Y	N	2502	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E			E													X	U/E								
Y	N	2502	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E			E													X	U/E								
Direct unobligated balance, end of year																																
Y	N	2503	-	+	4060	Anticipated Collections From Non-Federal Sources	E	C	D															U						2		
Y	N	2503	-	+	4070	Anticipated Collections From Federal Sources	E	C	D															U						2		
Y	N	2503	-	+	4210	Anticipated Reimbursements and Other Income	E	C	D															U						2		
Y	N	2503	-	+	4215	Anticipated Expenditure Transfers from Trust Funds	E	C	D															U						2		
Y	N	2503	-	+	4310	Anticipated Recoveries of Prior-Year Obligations	E	C	D															U						2		
Y	N	2503	-	+	4420	Unapportioned Authority - Pending Rescission	E		D															U								
Y	N	2503	-	+	4430	Unapportioned Authority - OMB Deferral	E		D															U								
Y	N	2503	-	+	4450	Unapportioned Authority	E		D															U								
Y	N	2503	-	+	4450	Unapportioned Authority	E		D														B/P	E								
Y	N	2503	-	+	4510	Apportionments	E		D															U								
Y	N	2503	-	+	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E		D															U						2		
Y	N	2503	-	+	4610	Allotments - Realized Resources	E		D															U								
Y	N	2503	-	+	4620	Unobligated Funds Exempt From Apportionment	E		D															U								
Y	N	2503	-	+	4630	Funds Not Available for Commitment/Obligation	E		D															U								
Y	N	2503	-	+	4650	Allotments - Expired Authority	E		D																							

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USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																			TAFS Attributes						
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info		
Y	N	2504	-	+	4650	Allotments - Expired Authority	E		R															E							
Y	N	2504	-	+	4690	Anticipated Resources - Programs Exempt From Apportionment	E		R															U						2	
Y	N	2504	-	+	4700	Commitments - Programs Subject to Apportionment	E		R															U							
Y	N	2504	-	+	4720	Commitments - Programs Exempt From Apportionment	E		R															U							
CHANGE IN OBLIGATED BALANCE																															
Unpaid obligations:																															
3000 Unpaid obligations, brought forward, October 1																															
Y	Y	3000	-	+	4801	Undelivered Orders - Obligations, Unpaid	B																X		U/E	U/E					
Y	Y	3000	-	+	4901	Delivered Orders - Obligations, Unpaid	B																X		U/E	U/E					
3001 Adjustment to unpaid obligations, brought forward, October 1 (+ or -)																															
Y	Y	3001	-	+	4801	Undelivered Orders - Obligations, Unpaid	E																B/P		U/E	U/E					
Y	Y	3001	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E																B/P		U/E	U/E					
Y	Y	3001	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E																B/P		U/E	U/E					
Y	Y	3001	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E																B/P		U/E	U/E					
Y	Y	3001	-	+	4901	Delivered Orders - Obligations, Unpaid	E																B/P		U/E	U/E					
Y	Y	3001	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E																B/P		U/E	U/E					
Y	Y	3001	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E																B/P		U/E	U/E					
Y	Y	3001	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E																B/P		U/E	U/E					
3010 Obligations incurred, unexpired accounts																															
Y	Y	3010	-	+	4801	Undelivered Orders - Obligations, Unpaid	E																X		U	U				1	
Y	Y	3010	+	-	4801	Undelivered Orders - Obligations, Unpaid	B																X		U	U				1	
Y	Y	3010	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E																X		U	U				1	
Y	Y	3010	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B																X		U	U				1	
Y	Y	3010	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E																X		U	U					
Y	Y	3010	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E																X		U	U					
Y	Y	3010	-	+	4901	Delivered Orders - Obligations, Unpaid	E																X		U	U				1	
Y	Y	3010	+	-	4901	Delivered Orders - Obligations, Unpaid	B																X		U	U				1	
Y	Y	3010	-	+	4902	Delivered Orders - Obligations, Paid	E																X		U	U					
Y	Y	3010	-	+	4908	Authority Outlayed Not Yet Disbursed	E																X		U	U				1	
Y	Y	3010	+	-	4908	Authority Outlayed Not Yet Disbursed	B																X		U	U				1	
Y	Y	3010	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E																X		U	U					
Y	Y	3010	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E																X		U	U					
3011 Obligations incurred, expired accounts																															
Y	Y	3011	-	+	4801	Undelivered Orders - Obligations, Unpaid	E																X		E	E				1	
Y	Y	3011	+	-	4801	Undelivered Orders - Obligations, Unpaid	B																X		E	E				1	
Y	Y	3011	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E																X		E	E				1	
Y	Y	3011	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B																X		E	E				1	
Y	Y	3011	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E																X		E	E					
Y	Y	3011	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E																X		E	E					
Y	Y	3011	-	+	4901	Delivered Orders - Obligations, Unpaid	E																X		E	E				1	
Y	Y	3011	+	-	4901	Delivered Orders - Obligations, Unpaid	B																X		E	E				1	
Y	Y	3011	-	+	4902	Delivered Orders - Obligations, Paid	E																X		E	E					
Y	Y	3011	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E																X		E	E					
Y	Y	3011	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E																X		E	E					
3020 Outlays (gross) (-)																															
Y	Y	3020	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E																X		U/E	U/E				1	
Y	Y	3020	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B																X		U/E	U/E				1	

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USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																	TAFS Attributes							
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
Y	Y	3020	+	-	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E															X		U/E	U/E					
Y	Y	3020	+	-	4902	Delivered Orders - Obligations, Paid	E															X		U/E	U/E					
Y	Y	3020	+	-	4908	Authority Outlayed Not Yet Disbursed	E															X		U	U				1	
Y	Y	3020	-	+	4908	Authority Outlayed Not Yet Disbursed	B															X		U	U				1	
Y	Y	3020	+	-	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E															X		U/E	U/E					
		3030	Unpaid obligations transferred to other accounts (-)																											
Y	Y	3030	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E	D										##	####				X		U/E	U/E				
Y	Y	3030	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E	D										##	####				X		U/E	U/E				
		3031	Unpaid obligations transferred from other accounts																											
Y	Y	3031	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E	C										##	####				X		U/E	U/E				
Y	Y	3031	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E	C										##	####				X		U/E	U/E				
		3040	Recoveries of unpaid prior year obligations, unexpired accounts (-)																											
Y	Y	3040	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E															X		U	U					
Y	Y	3040	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E															X		U	U					
		3041	Recoveries of unpaid prior year obligations, expired accounts (-)																											
Y	Y	3041	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E															X		E	E					
Y	Y	3041	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E															X		E	E					
		Obligated balance, end of year (net):																												
		3050	Unpaid obligations, end of year																											
Y	Y	3050	-	+	4801	Undelivered Orders - Obligations, Unpaid	E																	U/E	U/E					
Y	Y	3050	-	+	4831	Undelivered Orders - Obligations Transferred, Unpaid	E																	U/E	U/E					
Y	Y	3050	-	+	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E																	U/E	U/E					
Y	Y	3050	-	+	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E																	U/E	U/E					
Y	Y	3050	-	+	4901	Delivered Orders - Obligations, Unpaid	E																	U/E	U/E					
Y	Y	3050	-	+	4931	Delivered Orders - Obligations Transferred, Unpaid	E																	U/E	U/E					
Y	Y	3050	-	+	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E																	U/E	U/E					
Y	Y	3050	-	+	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E																	U/E	U/E					
		Uncollected payments:																												
		3060	Uncollected pymts, Fed sources, brought forward, Oct 1 (-)																											
Y	Y	3060	-	+	4221	Unfilled Customer Orders Without Advance	B													F/E		X		U/E	U/E					
Y	Y	3060	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	B																X		U/E	U/E				
Y	Y	3060	-	+	4251	Reimbursements and Other Income Earned - Receivable	B													F/E		X		U/E	U/E					
Y	Y	3060	-	+	4283	Interest Receivable From Treasury	B																X		U/E	U/E				
Y	Y	3060	-	+	4285	Receivable From the Liquidating Fund	B																X		U/E	U/E				
Y	Y	3060	-	+	4286	Receivable From the Financing Fund	B																X		U/E	U/E				
Y	Y	3060	-	+	4287	Other Federal Receivables	B																X		U/E	U/E				
		3061	Adjustments to uncollected pymts, Fed sources, brought forward, Oct 1 (+ or -)																											
Y	Y	3061	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E																B/P		U/E	U/E				
Y	Y	3061	-	+	4221	Unfilled Customer Orders Without Advance	E													F/E			B/P		U/E	U/E				
Y	Y	3061	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	E																B/P		U/E	U/E				
Y	Y	3061	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E													F/E			B/P		U/E	U/E				
Y	Y	3061	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E																B/P		U/E	U/E				
Y	Y	3061	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E													F/E			B/P		U/E	U/E				
Y	Y	3061	-	+	4234	Other Federal Receivables - Transferred	E																B/P		U/E	U/E				
Y	Y	3061	-	+	4251	Reimbursements and Other Income Earned - Receivable	E													F/E			B/P		U/E	U/E				
Y	Y	3061	-	+	4283	Interest Receivable From Treasury	E																B/P		U/E	U/E				
Y	Y	3061	-	+	4285	Receivable From the Liquidating Fund	E																B/P		U/E	U/E				

SUPPLEMENT

SECTION V

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																	TAFS Attributes							
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info	
Y	Y	3061	-	+	4286	Receivable From the Financing Fund	E															B/P		U/E	U/E					
Y	Y	3061	-	+	4287	Other Federal Receivables	E															B/P		U/E	U/E					
		3070	Change in uncollected pymts, Fed sources, unexpired accounts (+ or -)																											
Y	Y	3070	-	+	4221	Unfilled Customer Orders Without Advance	E													F/E		X		U	U					1
Y	Y	3070	+	-	4221	Unfilled Customer Orders Without Advance	B													F/E		X		U	U					1
Y	Y	3070	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	E															X		U	U					1
Y	Y	3070	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	B															X		U	U					1
Y	Y	3070	-	+	4251	Reimbursements and Other Income Earned - Receivable	E													F/E		X		U	U					1
Y	Y	3070	+	-	4251	Reimbursements and Other Income Earned - Receivable	B													F/E		X		U	U					1
Y	Y	3070	-	+	4283	Interest Receivable From Treasury	E															X		U	U					1
Y	Y	3070	+	-	4283	Interest Receivable From Treasury	B															X		U	U					1
Y	Y	3070	-	+	4285	Receivable From the Liquidating Fund	E															X		U	U					1
Y	Y	3070	+	-	4285	Receivable From the Liquidating Fund	B															X		U	U					1
Y	Y	3070	-	+	4286	Receivable From the Financing Fund	E															X		U	U					1
Y	Y	3070	+	-	4286	Receivable From the Financing Fund	B															X		U	U					1
Y	Y	3070	-	+	4287	Other Federal Receivables	E															X		U	U					1
Y	Y	3070	+	-	4287	Other Federal Receivables	B															X		U	U					1
		3071	Change in uncollected pymts, Fed sources, expired accounts (+ or -)																											
Y	Y	3071	-	+	4221	Unfilled Customer Orders Without Advance	E													F/E		X		E	E					1
Y	Y	3071	+	-	4221	Unfilled Customer Orders Without Advance	B													F/E		X		E	E					1
Y	Y	3071	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	E															X		E	E					1
Y	Y	3071	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	B															X		E	E					1
Y	Y	3071	-	+	4251	Reimbursements and Other Income Earned - Receivable	E													F/E		X		E	E					1
Y	Y	3071	+	-	4251	Reimbursements and Other Income Earned - Receivable	B													F/E		X		E	E					1
Y	Y	3071	-	+	4283	Interest Receivable From Treasury	E															X		E	E					1
Y	Y	3071	+	-	4283	Interest Receivable From Treasury	B															X		E	E					1
Y	Y	3071	-	+	4285	Receivable From the Liquidating Fund	E															X		E	E					1
Y	Y	3071	+	-	4285	Receivable From the Liquidating Fund	B															X		E	E					1
Y	Y	3071	-	+	4286	Receivable From the Financing Fund	E															X		E	E					1
Y	Y	3071	+	-	4286	Receivable From the Financing Fund	B															X		E	E					1
Y	Y	3071	-	+	4287	Other Federal Receivables	E															X		E	E					1
Y	Y	3071	+	-	4287	Other Federal Receivables	B															X		E	E					1
		3080	Uncollected pymts, Fed sources transferred to other accounts																											
Y	Y	3080	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E	C										##	####			X		U/E	U/E					
Y	Y	3080	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E	C										##	####	F/E		X		U/E	U/E					
Y	Y	3080	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	C										##	####			X		U/E	U/E					
Y	Y	3080	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E	C										##	####	F/E		X		U/E	U/E					
Y	Y	3080	-	+	4234	Other Federal Receivables - Transferred	E	C										##	####			X		U/E	U/E					
		3081	Uncollected pymts, Fed sources transferred from other accounts (-)																											
Y	Y	3081	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E	D										##	####			X		U/E	U/E					
Y	Y	3081	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E	D										##	####	F/E		X		U/E	U/E					
Y	Y	3081	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E	D										##	####			X		U/E	U/E					
Y	Y	3081	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E	D										##	####	F/E		X		U/E	U/E					
Y	Y	3081	-	+	4234	Other Federal Receivables - Transferred	E	D										##	####			X		U/E	U/E					
		3090	Uncollected pymts, Fed sources, end of year (-)																											
Y	Y	3090	-	+	4199	Transfer of Expired Expenditure Transfers - Receivable	E																	U/E	U/E					
Y	Y	3090	-	+	4221	Unfilled Customer Orders Without Advance	E														F/E			U/E	U/E					
Y	Y	3090	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	E																	U/E	U/E					
Y	Y	3090	-	+	4230	Unfilled Customer Orders Without Advance - Transferred	E														F/E			U/E	U/E					
Y	Y	3090	-	+	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E																	U/E	U/E					
Y	Y	3090	-	+	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E														F/E			U/E	U/E					
Y	Y	3090	-	+	4234	Other Federal Receivables - Transferred	E																	U/E	U/E					
Y	Y	3090	-	+	4251	Reimbursements and Other Income Earned - Receivable	E														F/E			U/E	U/E					
Y	Y	3090	-	+	4283	Interest Receivable From Treasury	E																	U/E	U/E					
Y	Y	3090	-	+	4285	Receivable From the Liquidating Fund	E																	U/E	U/E					

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SECTION V

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																TAFS Attributes									
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info		
Y	Y	3090	-	+	4286	Receivable From the Financing Fund	E																	U/E	U/E						
Y	Y	3090	-	+	4287	Other Federal Receivables	E																	U/E	U/E						
Memorandum (Non-Add) Entries:																															
Y	Y	3100	Obligated balance, start of year																												
This line is calculated. Equals the sum of lines 3000, 3001, 3060, and 3061.																															
Y	Y	3200	Obligated balance, end of year																												
This line is calculated. Equals the sum of detailed lines 3000, 3001, 3010, 3011, 3020, 3030, 3031, 3040, 3041, 3060, 3061, 3070, 3071, 3080, and 3081. Also equals the sum of lines 3050 and 3090.																															
BUDGET AUTHORITY AND OUTLAYS, NET																															
Discretionary:																															
Gross budget authority and outlays:																															
Y	Y	4000	Budget authority, gross																												
This line is calculated. Equals the sum of discretionary budget authority [Lines 1100 through 1152, 1170 through 1174, 1300 through 1330, 1500 through 1531, and 1700 through 1742 (SF 133). Lines 1100 through 1139, 1170 through 1174, 1300 through 1320, 1500 through 1522, and 1700 through 1728 (P&F)].																															
Outlays from new discretionary authority																															
Y	Y	4010	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E									D						NEW	X		U	U				1	
Y	Y	4010	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B									D						NEW	X		U	U				1	
Y	Y	4010	-	+	4902	Delivered Orders - Obligations, Paid	E									D						NEW	X		U	U					
Y	Y	4010	-	+	4908	Authority Outlayed Not Yet Disbursed	E									D						NEW	X		U	U				1	
Y	Y	4010	+	-	4908	Authority Outlayed Not Yet Disbursed	B									D						NEW	X		U	U				1	
Outlays from discretionary balances																															
Y	Y	4011	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E									D						BAL	X		U/E	U/E				1	
Y	Y	4011	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B									D						BAL	X		U/E	U/E				1	
Y	Y	4011	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E									D						BAL	X		U/E	U/E					
Y	Y	4011	-	+	4902	Delivered Orders - Obligations, Paid	E									D						BAL	X		U/E	U/E					
Y	Y	4011	-	+	4908	Authority Outlayed Not Yet Disbursed	E									D						BAL	X		U	U				1	
Y	Y	4011	+	-	4908	Authority Outlayed Not Yet Disbursed	B									D						BAL	X		U	U				1	
Y	Y	4011	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E									D						BAL	X		U/E	U/E					
Y	Y	4020	Outlays, gross (total)																												
This line is calculated. Equals sum of lines 4010 through 4011.																															
Offsets against gross budget authority and outlays:																															
Offsetting collections (collected) from:																															
Federal sources (-)																															
Y	Y	4030	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									D				F		X		U/E	U/E						
Y	Y	4030	-	+	4222	Unfilled Customer Orders With Advance	E									D				F		X		U/E	U/E					1	
Y	Y	4030	+	-	4222	Unfilled Customer Orders With Advance	B									D				F		X		U/E	U/E					1	
Y	Y	4030	-	+	4252	Reimbursements and Other Income Earned - Collected	E									D				F		X		U/E	U/E						
Y	Y	4030	-	+	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									D				F		X		U/E	U/E						
Y	Y	4030	-	+	4255	Expenditure Transfers from Trust Funds - Collected	E									D						X		U/E	U/E						
Y	Y	4030	-	+	4271	Actual Program Fund Subsidy Collected	E									D						X		U/E	U/E						
Y	Y	4030	-	+	4275	Actual Collections From Liquidating Fund	E									D						X		U/E	U/E						
Y	Y	4030	-	+	4276	Actual Collections From Financing Fund	E									D						X		U/E	U/E						
Y	Y	4030	-	+	4277	Other Actual Collections - Federal	E									D						X		U/E	U/E						
Y	Y	4030	-	+	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									D				F		X		U/E	U/E						
Y	Y	4030	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									D				F		X		U/E	U/E						
Interest on Federal securities (-)																															
Y	Y	4031	-	+	4273	Interest Collected From Treasury	E									D						X		U	U		1/3/4/8	N			
Y	Y	4031	-	+	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E									D						X		U	U		3/4/8				

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																	TAFS Attributes								
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		4033	Non-Federal sources (-)																												
Y	Y	4033	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									D				X		X		U/E	U/E						
Y	Y	4033	-	+	4222	Unfilled Customer Orders With Advance	E									D				X/E		X		U/E	U/E					1	
Y	Y	4033	+	-	4222	Unfilled Customer Orders With Advance	B									D				X/E		X		U/E	U/E					1	
Y	Y	4033	-	+	4252	Reimbursements and Other Income Earned - Collected	E									D				X/E		X		U/E	U/E						
Y	Y	4033	-	+	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									D				X/E		X		U/E	U/E						
Y	Y	4033	-	+	4261	Actual Collections of Business-Type Fees	E									D						X		U/E	U/E						
Y	Y	4033	-	+	4262	Actual Collections of Loan Principal	E									D						X		U/E	U/E						
Y	Y	4033	-	+	4263	Actual Collections of Loan Interest	E									D						X		U/E	U/E						
Y	Y	4033	-	+	4264	Actual Collections of Rent	E									D						X		U/E	U/E						
Y	Y	4033	-	+	4265	Actual Collections From Sale of Foreclosed Property	E									D						X		U/E	U/E						
Y	Y	4033	-	+	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									D						X		U/E	U/E						
Y	Y	4033	-	+	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									D				X		X		U/E	U/E						
Y	Y	4033	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									D				X/E		X		U/E	U/E						
		4034	Offsetting governmental collections (from non-Federal sources) (-)																												
Y	Y	4034	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									D				E		X		U/E	U/E						
Y	Y	4034	-	+	4260	Actual Collections of "governmental-type" Fees	E									D						X		U/E	U/E						
Y	Y	4034	-	+	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									D						X		U/E	U/E						
Y	Y	4040	Offsets against gross budget authority and outlays (total) (-)																												
		This line is calculated. Equals the sum of lines 4030 through 4034.																													
		Additional offsets against gross budget authority only:																													
		Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)																													
Y	Y	4050	-	+	4221	Unfilled Customer Orders Without Advance	E									D				F/E		X		U	U					1	
Y	Y	4050	+	-	4221	Unfilled Customer Orders Without Advance	B									D				F/E		X		U	U					1	
Y	Y	4050	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	E									D						X		U	U					1	
Y	Y	4050	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	B									D						X		U	U					1	
Y	Y	4050	-	+	4251	Reimbursements and Other Income Earned - Receivable	E									D				F/E		X		U	U					1	
Y	Y	4050	+	-	4251	Reimbursements and Other Income Earned - Receivable	B									D				F/E		X		U	U					1	
Y	Y	4050	-	+	4283	Interest Receivable From Treasury	E									D						X		U	U					1	
Y	Y	4050	+	-	4283	Interest Receivable From Treasury	B									D						X		U	U					1	
Y	Y	4050	-	+	4285	Receivable From the Liquidating Fund	E									D						X		U	U					1	
Y	Y	4050	+	-	4285	Receivable From the Liquidating Fund	B									D						X		U	U					1	
Y	Y	4050	-	+	4286	Receivable From the Financing Fund	E									D						X		U	U					1	
Y	Y	4050	+	-	4286	Receivable From the Financing Fund	B									D						X		U	U					1	
Y	Y	4050	-	+	4287	Other Federal Receivables	E									D						X		U	U					1	
Y	Y	4050	+	-	4287	Other Federal Receivables	B									D						X		U	U					1	
Y	N	4051	Change in uncollected customer payments from Federal sources (expired accounts) (+ or -)																												
Y	N	4051	-	+	4221	Unfilled Customer Orders Without Advance	E									D				F/E		X		E						1	
Y	N	4051	+	-	4221	Unfilled Customer Orders Without Advance	B									D				F/E		X		E						1	
Y	N	4051	-	+	4225	Expenditure Transfers from Trust Funds - Receivable	E									D						X		E						1	
Y	N	4051	+	-	4225	Expenditure Transfers from Trust Funds - Receivable	B									D						X		E						1	
Y	N	4051	-	+	4251	Reimbursements and Other Income Earned - Receivable	E									D				F/E		X		E						1	
Y	N	4051	+	-	4251	Reimbursements and Other Income Earned - Receivable	B									D				F/E		X		E						1	
Y	N	4051	-	+	4283	Interest Receivable From Treasury	E									D						X		E						1	
Y	N	4051	+	-	4283	Interest Receivable From Treasury	B									D						X		E						1	
Y	N	4051	-	+	4285	Receivable From the Liquidating Fund	E									D						X		E						1	
Y	N	4051	+	-	4285	Receivable From the Liquidating Fund	B									D						X		E						1	
Y	N	4051	-	+	4286	Receivable From the Financing Fund	E									D						X		E						1	
Y	N	4051	+	-	4286	Receivable From the Financing Fund	B									D						X		E						1	
Y	N	4051	-	+	4287	Other Federal Receivables	E									D						X		E						1	
Y	N	4051	+	-	4287	Other Federal Receivables	B									D						X		E						1	
		4052	Offsetting collections credited to expired accounts																												
N	Y	4052	+	-	4212	Liquidation of Deficiency - Offsetting Collections	E									D						X		E							
N	Y	4052	+	-	4222	Unfilled Customer Orders With Advance	E									D						X		E							
N	Y	4052	-	+	4222	Unfilled Customer Orders With Advance	B									D						X		E							

SUPPLEMENT

SECTION V

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																				TAFS Attributes						
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info			
N	Y	4052	+	-	4252	Reimbursements and Other Income Earned - Collected	E									D							X		E							
N	Y	4052	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									D							X		E							
N	Y	4052	+	-	4255	Expenditure Transfers from Trust Funds - Collected	E									D							X		E							
N	Y	4052	+	-	4260	Actual Collections of "governmental-type" Fees	E									D							X		E							
N	Y	4052	+	-	4261	Actual Collections of Business-Type Fees	E									D							X		E							
N	Y	4052	+	-	4262	Actual Collections of Loan Principal	E									D							X		E							
N	Y	4052	+	-	4263	Actual Collections of Loan Interest	E									D							X		E							
N	Y	4052	+	-	4264	Actual Collections of Rent	E									D							X		E							
N	Y	4052	+	-	4265	Actual Collections From Sale of Foreclosed Property	E									D							X		E							
N	Y	4052	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									D							X		E							
N	Y	4052	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									D							X		E							
N	Y	4052	+	-	4271	Actual Program Fund Subsidy Collected	E									D							X		E							
N	Y	4052	+	-	4275	Actual Collections From Liquidating Fund	E									D							X		E							
N	Y	4052	+	-	4276	Actual Collections From Financing Fund	E									D							X		E							
N	Y	4052	+	-	4277	Other Actual Collections - Federal	E									D							X		E							
N	Y	4052	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									D							X		E							
N	Y	4052	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									D							X		E							
		4053	Anticipated offsetting collections																													
Y	N	4053	-	+	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						S			D									U					2		
Y	N	4053	-	+	4060	Anticipated Collections From Non-Federal Sources	E	D								D									U					2		
Y	N	4053	-	+	4070	Anticipated Collections From Federal Sources	E	D								D									U					2		
Y	N	4053	-	+	4160	Anticipated Transfers - Current-Year Authority	E						S			D									U					2		
Y	N	4053	-	+	4210	Anticipated Reimbursements and Other Income	E	D								D									U					2		
Y	N	4053	-	+	4215	Anticipated Expenditure Transfers from Trust Funds	E	D								D									U					2		
Y	Y	4060	Additional offsets against budget authority only (total)																													
		This line is calculated. Equals sum of lines 4050, 4051 and 4053 (SF 133); and lines 4050 and 4052 (P&F).																														
Y	Y	4070	Budget authority, net (discretionary)																													
		This line is calculated. Equals the total new budget authority (gross) on line 4000 plus the amounts on lines 4030 through 4034 and on lines 4050, 4051 and 4053 (SF 133). Line 4000 plus the amounts on lines 4030 through 4034 and on lines 4050 and 4052 (P&F).																														
Y	Y	4080	Outlays, net (discretionary)																													
		This line is calculated. Equals lines 4010 through 4011 plus the amounts on lines 4030 through 4034.																														
		Mandatory:																														
		Gross budget authority and outlays:																														
Y	Y	4090	Budget authority, gross																													
		This line is calculated. Equals the sum of mandatory budget authority [Lines 1200 through 1252, 1270 through 1273, 1400 through 1430, 1600 through 1631, and 1800 through 1842 (SF 133). Lines 1200 through 1239, 1270 through 1273, 1400 through 1420, 1600 through 1622, and 1800 through 1827 (P&F)].																														
		4100	Outlays from new mandatory authority																													
Y	Y	4100	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E									M						NEW	X		U	U		N	1			
Y	Y	4100	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B									M						NEW	X		U	U		N	1			
Y	Y	4100	-	+	4902	Delivered Orders - Obligations, Paid	E									M						NEW	X		U	U		N				
Y	Y	4100	-	+	4908	Authority Outlayed Not Yet Disbursed	E									M						NEW	X		U	U		N	1			
Y	Y	4100	+	-	4908	Authority Outlayed Not Yet Disbursed	B									M						NEW	X		U	U		N	1			
Y	Y	4101	Outlays from mandatory balances																													
Y	Y	4101	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E									M						BAL	X		U/E	U/E		N	1			
Y	Y	4101	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B									M						BAL	X		U/E	U/E		N	1			
Y	Y	4101	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E									M						BAL	X		U/E	U/E		N				
Y	Y	4101	-	+	4902	Delivered Orders - Obligations, Paid	E									M						BAL	X		U/E	U/E		N				
Y	Y	4101	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E									M						BAL	X		U/E	U/E		N				

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																				TAFS Attributes						
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info			
Y	Y	4110				Outlays, gross (total)																										
Y	Y	4110	-	+	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E									M							X		U/E	U/E				1		
Y	Y	4110	+	-	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B									M							X		U/E	U/E				1		
Y	Y	4110	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E									M						BAL	X		U/E	U/E			N			
Y	Y	4110	-	+	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E									M							X		U/E	U/E			D/G			
Y	Y	4110	-	+	4902	Delivered Orders - Obligations, Paid	E									M							X		U/E	U/E						
Y	Y	4110	-	+	4908	Authority Outlayed Not Yet Disbursed	E									M						NEW	X		U	U			N	1		
Y	Y	4110	+	-	4908	Authority Outlayed Not Yet Disbursed	B									M						NEW	X		U	U			N	1		
Y	Y	4110	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E									M						BAL	X		U/E	U/E			N			
Y	Y	4110	-	+	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E									M							X		U/E	U/E			D/G			
						Offsets against gross budget authority and outlays: Offsetting collections (collected) from:																										
		4120				Federal sources (-)																										
Y	Y	4120	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									M						F	X		U/E	U/E						
Y	Y	4120	-	+	4222	Unfilled Customer Orders With Advance	E									M						F	X		U/E	U/E				1		
Y	Y	4120	+	-	4222	Unfilled Customer Orders With Advance	B									M						F	X		U/E	U/E				1		
Y	Y	4120	-	+	4252	Reimbursements and Other Income Earned - Collected	E									M						F	X		U/E	U/E						
Y	Y	4120	-	+	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									M						F	X		U/E	U/E						
Y	Y	4120	-	+	4255	Expenditure Transfers from Trust Funds - Collected	E									M							X		U/E	U/E						
Y	Y	4120	-	+	4271	Actual Program Fund Subsidy Collected	E									M							X		U/E	U/E						
Y	Y	4120	-	+	4275	Actual Collections From Liquidating Fund	E									M							X		U/E	U/E						
Y	Y	4120	-	+	4276	Actual Collections From Financing Fund	E									M							X		U/E	U/E						
Y	Y	4120	-	+	4277	Other Actual Collections - Federal	E									M							X		U/E	U/E						
Y	Y	4120	-	+	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									M						F	X		U/E	U/E						
Y	Y	4120	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									M						F	X		U/E	U/E						
		4121				Interest on Federal securities (-)																										
Y	Y	4121	-	+	4273	Interest Collected From Treasury	E									M							X		U	U		1/3/4/8	N			
Y	Y	4121	-	+	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E									M							X		U	U		3/4/8				
		4122				Interest on uninvested funds (-)																										
Y	Y	4122	-	+	4273	Interest Collected From Treasury	E									M							X		U	U			D/G			
		4123				Non-Federal sources (-)																										
Y	Y	4123	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									M						X	X		U/E	U/E						
Y	Y	4123	-	+	4222	Unfilled Customer Orders With Advance	E									M						X/E	X		U/E	U/E				1		
Y	Y	4123	+	-	4222	Unfilled Customer Orders With Advance	B									M						X/E	X		U/E	U/E				1		
Y	Y	4123	-	+	4252	Reimbursements and Other Income Earned - Collected	E									M						X/E	X		U/E	U/E						
Y	Y	4123	-	+	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E									M						X/E	X		U/E	U/E						
Y	Y	4123	-	+	4261	Actual Collections of Business-Type Fees	E									M							X		U/E	U/E						
Y	Y	4123	-	+	4262	Actual Collections of Loan Principal	E									M							X		U/E	U/E						
Y	Y	4123	-	+	4263	Actual Collections of Loan Interest	E									M							X		U/E	U/E						
Y	Y	4123	-	+	4264	Actual Collections of Rent	E									M							X		U/E	U/E						
Y	Y	4123	-	+	4265	Actual Collections From Sale of Foreclosed Property	E									M							X		U/E	U/E						
Y	Y	4123	-	+	4266	Other Actual Business-Type Collections From Non-Federal Sources	E									M							X		U/E	U/E						
Y	Y	4123	-	+	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E									M						X	X		U/E	U/E						
Y	Y	4123	-	+	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E									M						X/E	X		U/E	U/E						
		4124				Offsetting governmental collections (from non-Federal sources) (-)																										
Y	Y	4124	-	+	4212	Liquidation of Deficiency - Offsetting Collections	E									M						E	X		U/E	U/E						
Y	Y	4124	-	+	4260	Actual Collections of "governmental-type" Fees	E									M							X		U/E	U/E						
Y	Y	4124	-	+	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E									M							X		U/E	U/E						

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column										USSGL Account Attributes for FACTS II																	TAFS Attributes					
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info			
Y	Y	4130				Offsets against gross budget authority and outlays (total) (-) This line is calculated. Equals the sum of lines 4120 through 4124.																										
						Additional offsets against gross budget authority only:																										
		4140				Change in uncollected customer payments from Federal sources (unexpired accounts) (+ or -)																										
Y	Y	4140	-	+	4221	Unfilled Customer Orders Without Advance		E									M				F/E		X		U	U				1		
Y	Y	4140	+	-	4221	Unfilled Customer Orders Without Advance		B									M				F/E		X		U	U				1		
Y	Y	4140	-	+	4225	Expenditure Transfers from Trust Funds - Receivable		E									M						X		U	U				1		
Y	Y	4140	+	-	4225	Expenditure Transfers from Trust Funds - Receivable		B									M						X		U	U				1		
Y	Y	4140	-	+	4251	Reimbursements and Other Income Earned - Receivable		E									M				F/E		X		U	U				1		
Y	Y	4140	+	-	4251	Reimbursements and Other Income Earned - Receivable		B									M				F/E		X		U	U				1		
Y	Y	4140	-	+	4283	Interest Receivable From Treasury		E									M						X		U	U				1		
Y	Y	4140	+	-	4283	Interest Receivable From Treasury		B									M						X		U	U				1		
Y	Y	4140	-	+	4285	Receivable From the Liquidating Fund		E									M						X		U	U				1		
Y	Y	4140	+	-	4285	Receivable From the Liquidating Fund		B									M						X		U	U				1		
Y	Y	4140	-	+	4286	Receivable From the Financing Fund		E									M						X		U	U				1		
Y	Y	4140	+	-	4286	Receivable From the Financing Fund		B									M						X		U	U				1		
Y	Y	4140	-	+	4287	Other Federal Receivables		E									M						X		U	U				1		
Y	Y	4140	+	-	4287	Other Federal Receivables		B									M						X		U	U				1		
		4141				Change in uncollected customer payments from Federal sources (expired accounts) (+ or -)																										
Y	N	4141	-	+	4221	Unfilled Customer Orders Without Advance		E									M				F/E		X		E					1		
Y	N	4141	+	-	4221	Unfilled Customer Orders Without Advance		B									M				F/E		X		E					1		
Y	N	4141	-	+	4225	Expenditure Transfers from Trust Funds - Receivable		E									M						X		E					1		
Y	N	4141	+	-	4225	Expenditure Transfers from Trust Funds - Receivable		B									M						X		E					1		
Y	N	4141	-	+	4251	Reimbursements and Other Income Earned - Receivable		E									M				F/E		X		E					1		
Y	N	4141	+	-	4251	Reimbursements and Other Income Earned - Receivable		B									M				F/E		X		E					1		
Y	N	4141	-	+	4283	Interest Receivable From Treasury		E									M						X		E					1		
Y	N	4141	+	-	4283	Interest Receivable From Treasury		B									M						X		E					1		
Y	N	4141	-	+	4285	Receivable From the Liquidating Fund		E									M						X		E					1		
Y	N	4141	+	-	4285	Receivable From the Liquidating Fund		B									M						X		E					1		
Y	N	4141	-	+	4286	Receivable From the Financing Fund		E									M						X		E					1		
Y	N	4141	+	-	4286	Receivable From the Financing Fund		B									M						X		E					1		
Y	N	4141	-	+	4287	Other Federal Receivables		E									M						X		E					1		
Y	N	4141	+	-	4287	Other Federal Receivables		B									M						X		E					1		
		4142				Offsetting collections credited to expired accounts																										
N	Y	4142	+	-	4212	Liquidation of Deficiency - Offsetting Collections		E									M						X			E						
N	Y	4142	+	-	4222	Unfilled Customer Orders With Advance		E									M						X			E				1		
N	Y	4142	-	+	4222	Unfilled Customer Orders With Advance		B									M						X			E				1		
N	Y	4142	+	-	4252	Reimbursements and Other Income Earned - Collected		E									M						X			E						
N	Y	4142	+	-	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid		E									M						X			E						
N	Y	4142	+	-	4255	Expenditure Transfers from Trust Funds - Collected		E									M						X			E						
N	Y	4142	+	-	4260	Actual Collections of "governmental-type" Fees		E									M						X			E						
N	Y	4142	+	-	4261	Actual Collections of Business-Type Fees		E									M						X			E						
N	Y	4142	+	-	4262	Actual Collections of Loan Principal		E									M						X			E						
N	Y	4142	+	-	4263	Actual Collections of Loan Interest		E									M						X			E						
N	Y	4142	+	-	4264	Actual Collections of Rent		E									M						X			E						
N	Y	4142	+	-	4265	Actual Collections From Sale of Foreclosed Property		E									M						X			E						
N	Y	4142	+	-	4266	Other Actual Business-Type Collections From Non-Federal Sources		E									M						X			E						
N	Y	4142	+	-	4267	Other Actual "governmental-type" Collections From Non-Federal Sources		E									M						X			E						
N	Y	4142	+	-	4271	Actual Program Fund Subsidy Collected		E									M						X			E						
N	Y	4142	+	-	4275	Actual Collections From Liquidating Fund		E									M						X			E						
N	Y	4142	+	-	4276	Actual Collections From Financing Fund		E									M						X			E						
N	Y	4142	+	-	4277	Other Actual Collections - Federal		E									M						X			E						
N	Y	4142	+	-	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E									M						X			E						
N	Y	4142	+	-	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E									M						X			E						

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																		TAFS Attributes						
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info	
		4143	Anticipated offsetting collections																											
Y	N	4143	-	+	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E						S			M								U						2
Y	N	4143	-	+	4060	Anticipated Collections From Non-Federal Sources	E									M								U						2
Y	N	4143	-	+	4070	Anticipated Collections From Federal Sources	E	D								M								U						2
Y	N	4143	-	+	4160	Anticipated Transfers - Current-Year Authority	E						S			M								U						2
Y	N	4143	-	+	4210	Anticipated Reimbursements and Other Income	E	D								M								U						2
Y	N	4143	-	+	4215	Anticipated Expenditure Transfers from Trust Funds	E	D								M								U						2
Y	Y	4150	Additional offsets against budget authority only (total)																											
		This line is calculated. Equals sum of lines 4140, 4141, and 4143 (SF 133); and lines 4140 and 4142 (P&F)..																												
Y	Y	4160	Budget authority, net (mandatory)																											
		This line is calculated. Equals the total new budget authority (gross) on line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140, 4141 and 4143 (SF 133). Line 4090 plus the amounts on lines 4120 through 4124 and on lines 4140 and 4142 (P&F).																												
Y	Y	4170	Outlays, net (mandatory)																											
		This line is calculated. Equals line 4110 plus the amounts on lines 4120 through 4124.																												
		Budget authority and outlays, net (total)																												
Y	Y	4180	Budget authority, net (discretionary and mandatory)																											
		This line is calculated. Equals sum of lines 4070 and 4160.																												
Y	Y	4190	Outlays, net (discretionary and mandatory)																											
		This line is calculated. Equals sum of lines 4080 and 4170.																												
N	Y	MEMORANDUM (NON-ADD) ENTRIES																												
		Investments in Federal securities:																												
		5000	Total investments, start of year: Federal securities: Par value																											
N	Y	5000	+	-	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	B																		U					
N	Y	5000	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	B													F					U					
N	Y	5000	+	-	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	B																		U					
		5001	Total investments, end of year: Federal securities: Par value																											
N	Y	5001	+	-	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	E																		U					
N	Y	5001	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E													F					U					
N	Y	5001	+	-	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E																		U					
		Investments in non-Federal securities:																												
		5010	Total investments, start of year: non-Federal securities: Market value																											
N	Y	5010	+	-	1205	Foreign Currency Denominated Equivalent Assets	B																		U			3		
N	Y	5010	+	-	1209	Uninvested Foreign Currency	B																		U			3		
N	Y	5010	+	-	1618	Market Adjustment - Investments	B														X/E				U					
N	Y	5010	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	B														X/E				U					
N	Y	5010	+	-	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	B														X/E				U					
N	Y	5010	+	-	1622	Premium on Securities Other Than the Bureau of Public Debt Securities	B														X/E				U					
N	Y	5010	+	-	1670	Foreign Investments	B																		U			3		
N	Y	5010	+	-	1671	Discount on Foreign Investments	B																		U			3		
N	Y	5010	+	-	1672	Premium on Foreign Investments	B																		U			3		
N	Y	5010	+	-	1679	Foreign Exchange Rate Revalue Adjustments - Investments	B																		U			3		
		5011	Total investments, end of year: non-Federal securities: Market value																											
N	Y	5011	+	-	1205	Foreign Currency Denominated Equivalent Assets	E																		U			3		
N	Y	5011	+	-	1209	Uninvested Foreign Currency	E																		U			3		
N	Y	5011	+	-	1618	Market Adjustment - Investments	E														X/E				U					

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																			TAFS Attributes						
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Add. Info		
N	Y	5011	+	-	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E													X/E					U						
N	Y	5011	+	-	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E													X/E					U						
N	Y	5011	+	-	1622	Premium on Securities Other Than the Bureau of Public Debt Securities	E													X/E					U						
N	Y	5011	+	-	1670	Foreign Investments	E																		U			3			
N	Y	5011	+	-	1671	Discount on Foreign Investments	E																		U			3			
N	Y	5011	+	-	1672	Premium on Foreign Investments	E																		U			3			
N	Y	5011	+	-	1679	Foreign Exchange Rate Revalue Adjustments - Investments	E																		U			3			
						Contract authority:																									
N	Y	5050				Unobligated balance, start of year: Contract authority																									
						This line is not required to be supported by the USSGL.																									
N	Y	5051				Unobligated balance, end of year: Contract authority																									
						This line is not required to be supported by the USSGL.																									
N	Y	5052				Obligated balance, start of year: Contract authority																									
						This line is not required to be supported by the USSGL.																									
N	Y	5053				Obligated balance, end of year: Contract authority																									
						This line is not required to be supported by the USSGL.																									
N	Y	5054				Fund balance in excess of liquidating requirements, start of year: Contract authority																									
						This line is not required to be supported by the USSGL.																									
N	Y	5055				Fund balance in excess of liquidating requirements, end of year: Contract authority																									
						This line is not required to be supported by the USSGL.																									
N	Y	5061				Limitation on obligations (Transportation trust funds)																									
						This line is not required to be supported by the USSGL.																									
						Outstanding debt:																									
						5080 Outstanding debt, SOY (-)																									
N	Y	5080	+	-	2510	Principal Payable to the Bureau of the Public Debt	B																			U			2/7		
N	Y	5080	+	-	2590	Other Debt	B																			U			2/7		
						5081 Outstanding debt, EOY (-)																									
N	Y	5081	+	-	2510	Principal Payable to the Bureau of the Public Debt	E																			U			2/7		
N	Y	5081	+	-	2590	Other Debt	E																			U			2/7		
						5082 Borrowing (-)																									
N	Y	5082	-	+	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E						B													U			2/7		
N	Y	5082	+	-	4145	Borrowing Authority Converted to Cash	E																			U			2/7		
						Unavailable unobligated balances:																									
						5090 Unavailable balance, SOY: Offsetting collections																									
N	Y	5090	-	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E															P				U			1/3/4		
N	Y	5090	-	+	4382	Temporary Reduction - New Budget Authority	E						S									P				U			1		
N	Y	5090	-	+	4382	Temporary Reduction - New Budget Authority	E						S									P				U			3/4/8		
N	Y	5090	-	+	4382	Temporary Reduction - New Budget Authority	E						S									P				U			7		
N	Y	5090	-	+	4383	Temporary Reduction - Prior-Year Balances	E						S									P				U			1/3/4/8		
N	Y	5090	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S									X				U/E			1		
N	Y	5090	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S									P				U/E			1		
N	Y	5090	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S									X				U/E			3/4/8		
N	Y	5090	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S									P				U/E			3/4/8		
N	Y	5090	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						S									X				U/E			7		

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column						USSGL Account Attributes for FACTS II																	TAFS Attributes											
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info					
N	Y	5090	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S									P	SQ1		U/E		7							
N	Y	5090	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	B															X			U		1/3/4							
N	Y	5090	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	E															B/P			U		1/3/4							
		5091	Unavailable balance, EOY: Offsetting collections																															
N	Y	5091	-	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E															X			U		1/3/4							
N	Y	5091	-	+	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E															P			U		1/3/4							
N	Y	5091	-	+	4382	Temporary Reduction - New Budget Authority	E						S									X	AB3/AB4/AB5/SQ1/OTR		U		1							
N	Y	5091	-	+	4382	Temporary Reduction - New Budget Authority	E						S									P	AB3/AB4/AB5/SQ1/OTR		U		1							
N	Y	5091	-	+	4382	Temporary Reduction - New Budget Authority	E						S									X	SQ1/OTR		U		3/4/8							
N	Y	5091	-	+	4382	Temporary Reduction - New Budget Authority	E						S									P	SQ1/OTR		U		3/4/8							
N	Y	5091	-	+	4382	Temporary Reduction - New Budget Authority	E						S									X	SQ1		U		7							
N	Y	5091	-	+	4382	Temporary Reduction - New Budget Authority	E						S									P	SQ1		U		7							
N	Y	5091	-	+	4383	Temporary Reduction - Prior-Year Balances	E						S									X	SQ1/OTR		U		1/3/4/8							
N	Y	5091	-	+	4383	Temporary Reduction - Prior-Year Balances	E						S									P	SQ1/OTR		U		1/3/4/8							
N	Y	5091	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S									X	ATB/SQ1/OTR		U/E		1							
N	Y	5091	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S									P	ATB/SQ1/OTR		U/E		1							
N	Y	5091	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S									X	SQ1/OTR		U/E		3/4/8							
N	Y	5091	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S									P	SQ1/OTR		U/E		3/4/8							
N	Y	5091	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S									X	SQ1		U/E		7							
N	Y	5091	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						S									P	SQ1		U/E		7							
N	Y	5091	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	E															X			U		1/3/4							
N	Y	5091	-	+	4398	Offsetting Collections Temporarily Precluded From Obligation	E															B/P			U		1/3/4							
Should also equal line 5090 minus the sum of lines 1702, 1723, 1725, 1802, 1823, and 1824.																																		
		5092	Unavailable balance, SOY: Appropriations																															
N	Y	5092	-	+	4382	Temporary Reduction - New Budget Authority	E						P									P	SQ1		U		3/4							
N	Y	5092	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						P									X	SQ1		U/E		3/4							
N	Y	5092	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P									P	SQ1		U/E		3/4							
		5093	Unavailable balance, EOY, Appropriations																															
N	Y	5093	-	+	4382	Temporary Reduction - New Budget Authority	E						P									X	SQ1		U		3/4							
N	Y	5093	-	+	4382	Temporary Reduction - New Budget Authority	E						P									P	SQ1		U		3/4							
N	Y	5093	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P									X	SQ1		U/E		3/4							
N	Y	5093	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						P									P	SQ1		U/E		3/4							
Should also equal line 5092 minus the sum of lines 1102, 1132, 1203, and 1232 for revolving funds only.																																		
		5094	Unavailable balance, SOY: Contract authority																															
N	Y	5094	-	+	4382	Temporary Reduction - New Budget Authority	E						C									P	SQ1		U		2/7							
N	Y	5094	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						C									X	SQ1		U		2/7							
N	Y	5094	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						C									P	SQ1		U		2/7							
		5095	Unavailable balance, EOY: Contract authority																															
N	Y	5095	-	+	4382	Temporary Reduction - New Budget Authority	E						C									X	SQ1		U		2/7							
N	Y	5095	-	+	4382	Temporary Reduction - New Budget Authority	E						C									P	SQ1		U		2/7							
N	Y	5095	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						C									X	SQ1		U		2/7							

USSGL Crosswalks for Fiscal 2013 Reporting: SF 133: Report on Budget Execution and Budgetary Resources Schedule P: Program and Financing (P&F), Prior Year Actual Column							USSGL Account Attributes for FACTS II																	TAFS Attributes						
Applicability to SF133 P&F		SF 133/ P&F Line No.	Debit Funct. Ind.	Credit Funct. Ind.	USSGL Account	USSGL Account Title	Begin/ End	Debit/ Credit	Reimb. Flag	Apport. Categ.	Apport. Cat.B	Program Rpt.Cat.	Auth Type	Adv. Flag	Avail. Time	BEA Cat. Ind.	Borrow- ing Source	Dir. Trans. Agy.	Dir. Trans. Acct.	Trans. Part- ner	Year of BA	Prior- Year Adj.	Reduction Type	SF133 TAFS Status	P&F TAFS Status	Expir- ation Flag	Fund Type	Fin. Acct. Ind.	Addl. Info	
N	Y	5095	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						C									P	SQ1		U		2/7			
		Should also equal line 5094 minus the sum of lines 1603 and 1621.																												
		5096	Unavailable balance, SOY: Borrowing authority																											
N	Y	5096	-	+	4382	Temporary Reduction - New Budget Authority	E						B									P	SQ1		U		2/3/4/7			
N	Y	5096	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	B						B									X	SQ1		U/E		2/3/4/7			
N	Y	5096	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						B									P	SQ1		U/E		2/3/4/7			
		5097	Unavailable balance, EOY, Borrowing authority																											
N	Y	5097	-	+	4382	Temporary Reduction - New Budget Authority	E						B									X	SQ1		U		2/3/4/7			
N	Y	5097	-	+	4382	Temporary Reduction - New Budget Authority	E						B									P	SQ1		U		2/3/4/7			
N	Y	5097	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						B									X	SQ1		U/E		2/3/4/7			
N	Y	5097	-	+	4384	Temporary Reduction/Cancellation Returned by Appropriation	E						B									P	SQ1		U/E		2/3/4/7			
		Discretionary mandated transfers:																												
N	Y	5100	Transferred to other accounts (-)																											
		This line is not required to be supported by the USSGL.																												
N	Y	5101	Transferred from other accounts (+)																											
		This line is not required to be supported by the USSGL.																												
		UNFUNDED DEFICIENCIES																												
Y	Y	7000	Unfunded deficiency, start of year (-)																											
		Change in deficiency during the year:																												
Y	Y	7010	New deficiency (-)																											
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																												
Y	Y	7011	Appropriations available expressly to liquidate deficiencies																											
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																												
Y	Y	7012	Available budgetary resources used to liquidate deficiencies																											
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																												
Y	Y	7020	Unfunded deficiency, end of year (-)																											
		This line is not required to be supported by the USSGL at this time, but will be required in the future.																												

SIPPLEMENT

SECTION V

FOOTNOTES AND ADDITIONAL INFORMATION:

ADDITIONAL INFORMATION

- For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report."

FOOTNOTES

1/ When the SF 133/P&F 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.

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/ Refer to OMB Circular No. A-11 for detailed information on reporting Apport. Cat. B information.

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2013 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	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 Appropriations	E				B/X	
5			Postclosing Unexpended Balance						
5		1010	Fund Balance With Treasury	E					
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					2
6	911	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	E					2, 3
			For Treasury Appropriation Fund Symbols With Imprest Funds:						
6	921	1120	Imprest Funds	E					2
6	921	1125	U.S. Debit Card Funds	E					2
6	921	1130	Funds Held by the Public	E					2
6	961	1190	Other Cash	E					2
6	961	1193	International Monetary Fund Assets - Reserve Position	E					2
6	965	1194	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	E					2
6	921	1205	Foreign Currency Denominated Equivalent Assets	E					2
6	921	1209	Uninvested Foreign Currency	E					2
			For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:						
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E					2, 4
6	931	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E					2, 4
			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					2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	E					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		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					2, 3
6	973	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	E			X		2, 3
6	973	1670	Foreign Investments	E					2
6	973	1671	Discount on Foreign Investments	E					2
6	973	1672	Premium on Foreign Investments	E					2

SUPPLEMENT

SECTION V

6	973	1679	Foreign Exchange Rate Revalue Adjustments - Investments	E					2

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2013 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	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	P/S	F/T		B/X	2
3	962	4140	Substitution of Borrowing Authority	E	P/S	P		B/X	2
3	951	4141	Current-Year Borrowing Authority Realized	E		F/T		P/X	2
3	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
3	951	4382	Temporary Reduction - New Budget Authority	E	B	F/T		P/X	2
3	962	4382	Temporary Reduction - New Budget Authority	E	B	P		P/X	2
3	951	4392	Permanent Reduction - New Budget Authority	E	B	F/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	F/T		B/X	2
3	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2
4	Borrowings								
4	951	4145	Borrowing Authority Converted to Cash	E		F/T		B/X	2
4	962	4145	Borrowing Authority Converted to Cash	E		P		B/X	2
5	N/A								
CALC (2 +/- 3 - 4) Also Equals:									
6	Balance								
6	951	4140	Substitution of Borrowing Authority	E		F/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		F/T		P/X	2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
6	951	4145	Borrowing Authority Converted to Cash	E		F/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		F/T			2
6	962	4149	Borrowing Authority Carried Forward	B		P			2
6	951	4382	Temporary Reduction - New Budget Authority	E	B	F/T		P/X	2
6	962	4382	Temporary Reduction - New Budget Authority	E	B	P		P/X	2
6	951	4392	Permanent Reduction - New Budget Authority	E	B	F/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	F/T		B/X	2
6	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2013 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	Addl. Info.

SUPPLEMENT

SECTION V

1	Treasury Appropriation Fund Symbol								
2	Balance of Borrowing Authority - Treasury Supplied								
3	Increases								
3	951	4141	Current-Year Borrowing Authority Realized	E		F/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		F/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	P/S	F/T		B/P/X	2
5	962	4140	Substitution of Borrowing Authority	E	P/S	P		B/P/X	2
5	951	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		F/T		P/X	2
5	962	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		P		P/X	2
5	951	4144	Borrowing Authority Withdrawn	E		F/T		P/X	2
5	962	4144	Borrowing Authority Withdrawn	E		P		P/X	2
5	951	4382	Temporary Reduction - New Budget Authority	E	B	F/T		P/X	2
5	962	4382	Temporary Reduction - New Budget Authority	E	B	P		P/X	2
5	951	4392	Permanent Reduction - New Budget Authority	E	B	F/T		B/X	2
5	962	4392	Permanent Reduction - New Budget Authority	E	B	P		B/X	2
5	951	4393	Permanent Reduction - Prior-Year Balances	E	B	F/T		B/X	2
5	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2
CALC (2 + 3 - 4 - 5) Also Equals:									
6	Balance								
6	951	4140	Substitution of Borrowing Authority	E		F/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		F/T		P/X	2
6	962	4141	Current-Year Borrowing Authority Realized	E		P		P/X	2
6	951	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		F/T		P/X	2
6	962	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E		P		P/X	2
6	951	4144	Borrowing Authority Withdrawn	E		F/T		P/X	2
6	962	4144	Borrowing Authority Withdrawn	E		P		P/X	2
6	951	4145	Borrowing Authority Converted to Cash	E		F/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		F/T			2
6	962	4149	Borrowing Authority Carried Forward	B		P			2
6	951	4382	Temporary Reduction - New Budget Authority	E	B	F/T		P/X	2
6	962	4382	Temporary Reduction - New Budget Authority	E	B	P		P/X	2
6	951	4392	Permanent Reduction - New Budget Authority	E	B	F/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	F/T		B/X	2
6	962	4393	Permanent Reduction - Prior-Year Balances	E	B	P		B/X	2

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2013 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	Addl. Info.

SUPPLEMENT

SECTION V

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
3	941	4137	Transfers of Contract Authority - Allocation	E			F	B/P/X	2
3	941	4153	Transfers of Contract Authority - Nonallocation	E			F	B/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				X	2
4	941	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				B/P/X	2
5			Writeoffs, Restorations, or Adjustments						
5	941	4134	Contract Authority Withdrawn	E				P/X	2
5	941	4135	Contract Authority Liquidated	E	S			B/P/X	2
5	941	4382	Temporary Reduction - New Budget Authority	E	C			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	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	4137	Transfers of Contract Authority - Allocation	E			F	B/P/X	2
6	941	4139	Contract Authority Carried Forward	B					2
6	941	4153	Transfers of Contract Authority - Nonallocation	E			F	B/P/X	2
6	941	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				B/P/X	2
6	941	4382	Temporary Reduction - New Budget Authority	E	C			P/X	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

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2013 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	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
3	941	4137	Transfers of Contract Authority - Allocation	E			F	B/P/X	2
3	941	4153	Transfers of Contract Authority - Nonallocation	E			F	B/P/X	2
4			Appropriations To Liquidate						

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SECTION V

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				X	2
4	941	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				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
5	941	4382	Temporary Reduction - New Budget Authority	E	C			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	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	4137	Transfers of Contract Authority - Allocation	E			F	B/P/X	2
6	941	4139	Contract Authority Carried Forward	B					2
6	941	4153	Transfers of Contract Authority - Nonallocation	E			F	B/P/X	2
6	941	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				B/P/X	2
6	941	4382	Temporary Reduction - New Budget Authority	E	C			P/X	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

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2013 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	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		4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E				B/P/X	7
7		4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E				B/P/X	
7		4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E				B/P/X	
7		4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E			F	B/P/X	
7		4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E			F	B/P/X	
7		4171	Nonallocation Transfers of Invested Balances - Receivable	E				B/P/X	
7		4199	Transfer of Expired Expenditure Transfers - Receivable	E			F	P/X	
7		4225	Expenditure Transfers from Trust Funds - Receivable	E				B/P/X	
7		4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E			F	B/P/X	
7		4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				B/P/X	
7		4234	Other Federal Receivables - Transferred	E			F	B/P/X	

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7		4251	Reimbursements and Other Income Earned - Receivable	E			F/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			F	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/Cancellation	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			F	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	

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USSGL Crosswalk - FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2013 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	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 Obligation	E				P/X	
11		4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	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		4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E				B/P/X	
11		4397	Receipts and Appropriations Temporarily Precluded From Obligation	E				B/P/X	
11		4398	Offsetting Collections Temporarily Precluded From Obligation	E	S			B/P/X	
11		4399	Special and Trust Fund Refunds and Recoveries Temp. Unavailable - Receipts and Appropriations Temp. Precluded From Obligation	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					

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SECTION V

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					

SUPPLEMENT

SECTION V

USSGL Crosswalk - FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments, and Imprest Funds for Fiscal 2013 Reporting

ADDITIONAL INFORMATION:

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

FOOTNOTES:

1/ For a description of USSGL attributes, see the "FACTS II - Attribute Definition Report."

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
- 961 Reserve Position
- 962 Authority To Borrow From the Public
- 965 Holdings of Special Drawing Rights
 - 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 4121 and 4357 are recorded in a cancelling year, they will not crosswalk to the FMS 2108.

SUPPLEMENT**SECTION V**

8/ In the first quarter of FY 2008, agencies reported prior-year adjustments in their FACTS II trial balance submissions. However, during the first two quarters of FY 2008, prior-year adjustments were displayed as though they were current-year activity on the FMS 2108 reports. Since the third quarter of FY 2008, the FACTS II generated FMS 2108 has displayed the Prior_Year_Adjustment attribute.

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
			Assets (Note 2)		
			Intragovernmental		
1			Fund Balance With Treasury (Note 3)		
1	E	1010	Fund Balance With Treasury		
1	E	1090	Fund Balance With Treasury Under a Continuing Resolution		
2			Investments (Note 5)		
2	E	1342	Interest Receivable - Investments	F	
2	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
2	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
2	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
2	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
2	E	1618	Market Adjustment - Investments	F	
2	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	
2	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	
2	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
2	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
2	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
2	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
2	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
2	E	1643	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	F	
2	E	1690	Other Investments	F	
3	Accounts Receivable (Note 6)				
3	E	1310	Accounts Receivable	F	
3	E	1319	Allowance for Loss on Accounts Receivable	F	
3	E	1320	Employment Benefit Contributions Receivable	F	
3	E	1320	Funded Employment Benefit Contributions Receivable	F	
3	E	1321	Unfunded FECA Benefit Contributions Receivable	F	
3	E	1325	Taxes Receivable	F	
3	E	1330	Receivable for Transfers of Currently Invested Balances	F	
3	E	1335	Expenditure Transfers Receivable	F	
3	E	1340	Interest Receivable - Not Otherwise Classified	F	
3	E	1360	Penalties and Fines Receivable - Not Otherwise Classified	F	
3	E	1370	Administrative Fees Receivable - Not Otherwise Classified	F	
3	E	1923	Contingent Receivable for Capital Transfers	F	
3	E	1925	Capital Transfers Receivable	F	
4	Loans Receivable				
4	E	1341	Interest Receivable - Loans	F	
4	E	1350	Loans Receivable	F	
4	E	1351	Capitalized Loan Interest Receivable - Non-Credit Reform	F	
4	E	1361	Penalties and Fines Receivable - Loans	F	
4	E	1371	Administrative Fees Receivable - Loans	F	
5	Other (Note 12)				
5	E	1410	Advances and Prepayments	F	
5	E	1921	Receivable From Appropriations	F	
5	E	1990	Other Assets	F	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
6			Total Intragovernmental		
6			This line is calculated. Equals the sum of lines 1 through 5.		
			Assets With the Public		
7			Cash and Other Monetary Assets (Note 4)		
7	E	1110	Undeposited Collections	N	
7	E	1120	Imprest Funds	N	
7	E	1125	U.S. Debit Card Funds	N	
7	E	1130	Funds Held by the Public	N	
7	E	1190	Other Cash	N	
7	E	1193	International Monetary Fund Assets - Reserve Position	N	
7	E	1194	Exchange Stabilization Fund Assets - Holdings of Special Drawing Rights	N	
7	E	1195	Other Monetary Assets	N	
7	E	1200	Foreign Currency	N	
7	E	1205	Foreign Currency Denominated Equivalent Assets	N	
7	E	1209	Uninvested Foreign Currency	N	
7	E	1344	Interest Receivable on Special Drawing Rights	N	
7	E	1384	Interest Receivable - Foreign Currency Denominated Assets	N	
7	E	1531	Seized Monetary Instruments	N	
7	E	1532	Seized Cash Deposited	N	
8			Investments (Note 5)		
8	E	1342	Interest Receivable - Investments	N	
8	E	1346	Allowance for Loss on Interest Receivable - Investments	N	
8	E	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	2
8	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	2
8	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	2

SUPPLEMENT

SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
8	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	N	2
8	E	1618	Market Adjustment - Investments	N	
8	E	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
8	E	1642	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1643	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1644	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1645	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1646	Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1647	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	N	
8	E	1650	Preferred Stock in Federal Government Sponsored Enterprise	N	
8	E	1651	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	N	
8	E	1652	Common Stock Warrants in Federal Government Sponsored Enterprise	N	
8	E	1653	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	N	
8	E	1670	Foreign Investments	N	
8	E	1671	Discount on Foreign Investments	N	
8	E	1672	Premium on Foreign Investments	N	

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			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
8	E	1679	Foreign Exchange Rate Revalue Adjustments - Investments	N	
8	E	1690	Other Investments	N	
9	Accounts Receivable, Net (Note 6)				
9	E	1310	Accounts Receivable	N	
9	E	1319	Allowance for Loss on Accounts Receivable	N	
9	E	1320	Employment Benefit Contributions Receivable	N	
9	E	1320	Funded Employment Benefit Contributions Receivable	N	
9	E	1340	Interest Receivable - Not Otherwise Classified	N	
9	E	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	N	
9	E	1360	Penalties and Fines Receivable - Not Otherwise Classified	N	
9	E	1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	N	
9	E	1370	Administrative Fees Receivable - Not Otherwise Classified	N	
9	E	1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	N	
10	Taxes Receivable, Net (Note 7)				
10	E	1325	Taxes Receivable	N	
10	E	1329	Allowance for Loss on Taxes Receivable	N	
10	E	1343	Interest Receivable - Taxes	N	
10	E	1348	Allowance for Loss on Interest Receivable - Taxes	N	
10	E	1363	Penalties and Fines Receivable - Taxes	N	
10	E	1368	Allowance for Loss on Penalties and Fines Receivable - Taxes	N	
10	E	1373	Administrative Fees Receivable - Taxes	N	
10	E	1378	Allowance for Loss on Administrative Fees Receivable - Taxes	N	
11	Direct Loan and Loan Guarantees, Net (Note 8)				
11	E	1341	Interest Receivable - Loans	N	
11	E	1345	Allowance for Loss on Interest Receivable - Loans	N	
11	E	1350	Loans Receivable	N	
11	E	1359	Allowance for Loss on Loans Receivable	N	

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USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
11	E	1361	Penalties and Fines Receivable - Loans	N	
11	E	1365	Allowance for Loss on Penalties and Fines Receivable - Loans	N	
11	E	1371	Administrative Fees Receivable - Loans	N	
11	E	1375	Allowance for Loss on Administrative Fees Receivable - Loans	N	
11	E	1380	Loans Receivable - Troubled Assets Relief Program	N	
11	E	1381	Interest Receivable - Loans - Troubled Assets Relief Program	N	
11	E	1385	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	N	
11	E	1389	Allowance for Subsidy - Loans - Troubled Assets Relief Program	N	
11	E	1399	Allowance for Subsidy	N	
11	E	1551	Foreclosed Property	N	
11	E	1559	Foreclosed Property - Allowance	N	
12	Inventory and Related Property, Net (Note 9)				
12	E	1511	Operating Materials and Supplies Held for Use	N	
12	E	1512	Operating Materials and Supplies Held in Reserve for Future Use	N	
12	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	N	
12	E	1514	Operating Materials and Supplies Held for Repair	N	
12	E	1519	Operating Materials and Supplies - Allowance	N	
12	E	1521	Inventory Purchased for Resale	N	
12	E	1522	Inventory Held in Reserve for Future Sale	N	
12	E	1523	Inventory Held for Repair	N	
12	E	1524	Inventory - Excess, Obsolete, and Unserviceable	N	
12	E	1525	Inventory - Raw Materials	N	
12	E	1526	Inventory - Work-in-Process	N	
12	E	1527	Inventory - Finished Goods	N	
12	E	1529	Inventory - Allowance	N	
12	E	1541	Forfeited Property Held for Sale	N	
12	E	1542	Forfeited Property Held for Donation or Use	N	
12	E	1549	Forfeited Property - Allowance	N	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
12	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	N	
12	E	1569	Commodities - Allowance	N	
12	E	1571	Stockpile Materials Held in Reserve	N	
12	E	1572	Stockpile Materials Held for Sale	N	
12	E	1591	Other Related Property	N	
12	E	1599	Other Related Property - Allowance	N	
13	General Property, Plant, and Equipment, Net (Note 10)				
13	E	1711	Land and Land Rights	N	
13	E	1712	Improvements to Land	N	
13	E	1719	Accumulated Depreciation on Improvements to Land	N	
13	E	1720	Construction-in-Progress	N	
13	E	1730	Buildings, Improvements, and Renovations	N	
13	E	1739	Accumulated Depreciation on Buildings, Improvements, and Renovations	N	
13	E	1740	Other Structures and Facilities	N	
13	E	1749	Accumulated Depreciation on Other Structures and Facilities	N	
13	E	1750	Equipment	N	
13	E	1759	Accumulated Depreciation on Equipment	N	
13	E	1810	Assets Under Capital Lease	N	
13	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N	
13	E	1820	Leasehold Improvements	N	
13	E	1829	Accumulated Amortization on Leasehold Improvements	N	
13	E	1830	Internal-Use Software	N	
13	E	1832	Internal-Use Software in Development	N	
13	E	1839	Accumulated Amortization on Internal-Use Software	N	
13	E	1840	Other Natural Resources	N	
13	E	1849	Allowance for Depletion	N	
13	E	1890	Other General Property, Plant, and Equipment	N	
13	E	1899	Accumulated Depreciation on Other General Property, Plant, and Equipment	N	

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USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
14	Other (Note 12)				
14	E	1410	Advances and Prepayments	N	
14	E	1990	Other Assets	N	
14	E	1995	General Property, Plant, and Equipment Permanently Removed but Not Yet Disposed	N	
15	Total Assets				
15	This line is calculated. Equals the sum of lines 6 through 14.				
16	Stewardship PP&E (Note 11)				
	Liabilities (Note 13)				
	Intragovernmental				
17	Accounts Payable				
17	E	2110	Accounts Payable	F	
17	E	2120	Disbursements in Transit	F	
17	E	2140	Accrued Interest Payable - Not Otherwise Classified	F	
17	E	2150	Payable for Transfers of Currently Invested Balances	F	
17	E	2155	Expenditure Transfers Payable	F	
17	E	2170	Subsidy Payable to the Financing Account	F	
17	E	2960	Accounts Payable From Canceled Appropriations	F	
18	Debt (Note 14)				
18	E	2141	Accrued Interest Payable - Debt	F	
18	E	2510	Principal Payable to the Bureau of the Public Debt	F	
18	E	2511	Capitalized Loan Interest Payable - Non-Credit Reform	F	
18	E	2520	Principal Payable to the Federal Financing Bank	F	
18	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
18	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	

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USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
18	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
18	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
18	E	2533	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
18	E	2534	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	F	
18	E	2540	Participation Certificates	F	
18	E	2590	Other Debt	F	
19	Other (Notes 15, 16, and 17)				
19	E	2130	Contract Holdbacks	F	
19	E	2190	Other Liabilities With Related Budgetary Obligations	F	
19	E	2213	Employer Contributions and Payroll Taxes Payable	F	
19	E	2215	Other Post Employment Benefits Due and Payable	F	
19	E	2225	Unfunded FECA Liability	F	
19	E	2290	Other Unfunded Employment Related Liability	F	
19	E	2310	Liability for Advances and Prepayments	F	
19	E	2410	Liability for Clearing Accounts	F	
19	E	2923	Contingent Liability for Capital Transfers	F	
19	E	2940	Capital Lease Liability	F	
19	E	2970	Liability for Capital Transfers	F	
19	E	2970	Liability for Capital Transfers to the General Fund of the Treasury	F	
19	E	2980	Custodial Liability	F	
19	E	2985	Liability for Non-Entity Assets Not Reported on the Statement of Custodial Activity	F	
19	E	2990	Other Liabilities Without Related Budgetary Obligations	F	
20	Total Intragovernmental				
20	This line is calculated. Equals the sum of lines 17 through 19.				

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USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
			Liabilities With the Public		
21			Accounts Payable		
21	E	2110	Accounts Payable	N	
21	E	2120	Disbursements in Transit	N	
21	E	2140	Accrued Interest Payable - Not Otherwise Classified	N	
21	E	2960	Accounts Payable From Canceled Appropriations	N	
22			Loan Guarantee Liability (Note 8)		
22	E	2180	Loan Guarantee Liability	N	
23			Debt Held by the Public (Note 14)		
23	E	2141	Accrued Interest Payable - Debt	N	
23	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2531	Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2532	Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2533	Amortization of Discount and Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2533	Amortization of Discount on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2534	Amortization of Premium on Securities Issued by Federal Agencies Under General and Special Financing Authority	N	
23	E	2540	Participation Certificates	N	
23	E	2590	Other Debt	N	
24			Federal Employee and Veteran Benefits (Note 15)		
24	E	2191	Employee Health Care Liability Incurred but Not Reported	N	
24	E	2215	Other Post Employment Benefits Due and Payable	N	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
24	E	2216	Pension Benefits Due and Payable to Beneficiaries	N	
24	E	2217	Benefit Premiums Payable to Carriers	N	
24	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N	
24	E	2610	Actuarial Pension Liability	N	
24	E	2620	Actuarial Health Insurance Liability	N	
24	E	2630	Actuarial Life Insurance Liability	N	
24	E	2650	Actuarial FECA Liability	N	
24	E	2690	Other Actuarial Liabilities	N	
25	Environmental and Disposal Liabilities (Note 16)				
25	E	2995	Estimated Cleanup Cost Liability	N	
26	Benefits Due and Payable				
26	E	2160	Entitlement Benefits Due and Payable	N	
27	Other (Notes 15, 16, 17, 18, and 19)				
27	E	2112	Accounts Payable for Federal Government Sponsored Enterprise	N	
27	E	2130	Contract Holdbacks	N	
27	E	2190	Other Liabilities With Related Budgetary Obligations	N	
27	E	2192	Special Drawing Right (SDR) Certificates Issued to Federal Reserve Banks	N	
27	E	2193	Allocation of Special Drawing Rights (SDRs)	N	
27	E	2210	Accrued Funded Payroll and Leave	N	
27	E	2211	Withholdings Payable	N	
27	E	2213	Employer Contributions and Payroll Taxes Payable	N	
27	E	2220	Unfunded Leave	N	
27	E	2290	Other Unfunded Employment Related Liability	N	
27	E	2310	Liability for Advances and Prepayments	N	
27	E	2320	Other Deferred Revenue	N	
27	E	2400	Liability for Nonfiduciary Deposit Funds and Undeposited Collections	N	
27	E	2410	Liability for Clearing Accounts	N	

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USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
27	E	2660	Actuarial Liabilities for Federal Insurance and Guarantee Programs	N	
27	E	2670	Actuarial Liabilities for Treasury-Managed Benefit Programs	N	
27	E	2910	Prior Liens Outstanding on Acquired Collateral	N	
27	E	2920	Contingent Liabilities	N	
27	E	2922	Contingent Liabilities - Federal Government Sponsored Enterprise	N	
27	E	2940	Capital Lease Liability	N	
27	E	2980	Custodial Liability	N	3
27	E	2990	Other Liabilities Without Related Budgetary Obligations	N	
28	Total Liabilities				
28	This line is calculated. Equals the sum of lines 20 through 27.				
29	Commitments and Contingencies (Note 20)				
	Net Position				
30	Unexpended Appropriations - Funds from Dedicated Collections				
	(Combined or Consolidated Totals (Note 21))				
30	B	3100	Unexpended Appropriations - Cumulative		
30	E	3101	Unexpended Appropriations - Appropriations Received		
30	E	3102	Unexpended Appropriations - Transfers-In	F	
30	E	3103	Unexpended Appropriations - Transfers-Out	F	
30	E	3105	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		
30	E	3106	Unexpended Appropriations - Adjustments		
30	E	3107	Unexpended Appropriations - Used		
30	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
30	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		

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			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
31	Unexpended	Appropriations	- All Other Funds (Combined or Consolidated Totals)		
31	B	3100	Unexpended Appropriations - Cumulative		
31	E	3101	Unexpended Appropriations - Appropriations Received		
31	E	3102	Unexpended Appropriations - Transfers-In		
31	E	3103	Unexpended Appropriations - Transfers-Out		
31	E	3105	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		
31	E	3106	Unexpended Appropriations - Adjustments		
31	E	3107	Unexpended Appropriations - Used		
31	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
31	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
32	Cumulative Results of Operations	- Funds from Dedicated Collections			
			(Combined or Consolidated Totals) (Note 21)		
32	B	3310	Cumulative Results of Operations		
32	E	5100	Revenue From Goods Sold	F/N	
32	E	5109	Contra Revenue for Goods Sold	F/N	
32	E	5200	Revenue From Services Provided	F/N	
32	E	5209	Contra Revenue for Services Provided	F/N	
32	E	5310	Interest Revenue - Other	F/N	
32	E	5311	Interest Revenue - Investments	F/N	
32	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
32	E	5313	Interest Revenue - Subsidy Amortization	N	
32	E	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
32	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
32	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	
32	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	
32	E	5319	Contra Revenue for Interest Revenue - Other	F/N	
32	E	5320	Penalties and Fines Revenue	F/N	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	5324	Contra Revenue for Penalties and Fines	F/N	
32	E	5325	Administrative Fees Revenue	F/N	
32	E	5329	Contra Revenue for Administrative Fees	F/N	
32	E	5400	Benefit Program Revenue	F/N	
32	E	5400	Funded Benefit Program Revenue	F/N	
32	E	5409	Contra Revenue for Benefit Program Revenue	F/N	
32	E	5409	Contra Revenue for Funded Benefit Program Revenue	F/N	
32	E	5500	Insurance and Guarantee Premium Revenue	N	
32	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
32	E	5600	Donated Revenue - Financial Resources	N	
32	E	5609	Contra Revenue for Donations - Financial Resources	N	
32	E	5610	Donated Revenue - Nonfinancial Resources	N	
32	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	
32	E	5640	Forfeiture Revenue - Cash and Cash Equivalents	N	
32	E	5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	N	
32	E	5650	Forfeiture Revenue - Forfeitures of Property	N	
32	E	5659	Contra Forfeiture Revenue - Forfeitures of Property	N	
32	E	5700	Expended Appropriations		
32	E	5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		
32	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
32	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
32	E	5720	Financing Sources Transferred In Without Reimbursement	F	
32	E	5730	Financing Sources Transferred Out Without Reimbursement	F	
32	E	5740	Appropriated Dedicated Collections Transferred In	F	
32	E	5740	Appropriated Earmarked Receipts Transferred In	F	
32	E	5745	Appropriated Dedicated Collections Transferred Out	F	
32	E	5745	Appropriated Earmarked Receipts Transferred Out	F	
32	E	5750	Expenditure Financing Sources - Transfers-In	F	
32	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F	
32	E	5760	Expenditure Financing Sources - Transfers-Out	F	
32	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F	
32	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F	
32	E	5775	Nonbudgetary Financing Sources Transferred In	F	
32	E	5776	Nonbudgetary Financing Sources Transferred Out	F	
32	E	5780	Imputed Financing Sources	F	
32	E	5790	Other Financing Sources	F	
32	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F	
32	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F	
32	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N	
32	E	5801	Tax Revenue Collected - Individual	F/N	
32	E	5802	Tax Revenue Collected - Corporate	F/N	
32	E	5803	Tax Revenue Collected - Unemployment	F/N	
32	E	5804	Tax Revenue Collected - Excise	F/N	
32	E	5805	Tax Revenue Collected - Estate and Gift	F/N	
32	E	5806	Tax Revenue Collected - Customs	F/N	
32	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N	
32	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N	
32	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N	
32	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N	
32	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N	
32	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N	
32	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N	
32	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N	
32	E	5831	Contra Revenue for Taxes - Individual	F/N	
32	E	5832	Contra Revenue for Taxes - Corporate	F/N	
32	E	5833	Contra Revenue for Taxes - Unemployment	F/N	
32	E	5834	Contra Revenue for Taxes - Excise	F/N	
32	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	5836	Contra Revenue for Taxes - Customs	F/N	
32	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N	
32	E	5891	Tax Revenue Refunds - Individual	F/N	
32	E	5892	Tax Revenue Refunds - Corporate	F/N	
32	E	5893	Tax Revenue Refunds - Unemployment	F/N	
32	E	5894	Tax Revenue Refunds - Excise	F/N	
32	E	5895	Tax Revenue Refunds - Estate and Gift	F/N	
32	E	5896	Tax Revenue Refunds - Customs	F/N	
32	E	5900	Other Revenue	F/N	
32	E	5909	Contra Revenue for Other Revenue	F/N	
32	E	5919	Revenue and Other Financing Sources - Cancellations	F	
32	E	5921	Valuation Change in Investments - Exchange Stabilization Fund	N	
32	E	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	
32	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	N	
32	E	5990	Collections for Others - Statement of Custodial Activity	F/N	3
32	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N	3
32	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F	
32	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F	
32	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F	
32	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F	
32	E	6100	Operating Expenses/Program Costs	F/N	
32	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	
32	E	6199	Adjustment to Subsidy Expense	N	
32	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	
32	E	6320	Interest Expenses on Securities	F/N	

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Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	6330	Other Interest Expenses	F/N	
32	E	6338	Remuneration Interest	N	
32	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N	
32	E	6400	Benefit Expense	F/N	
32	E	6500	Cost of Goods Sold	N	
32	E	6600	Applied Overhead	N	
32	E	6610	Cost Capitalization Offset	N	
32	E	6710	Depreciation, Amortization, and Depletion	N	
32	E	6720	Bad Debt Expense	F/N	
32	E	6730	Imputed Costs	F	
32	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
32	E	6800	Future Funded Expenses	F/N	
32	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	
32	E	6900	Nonproduction Costs	F/N	
32	E	7110	Gains on Disposition of Assets - Other	N	
32	E	7111	Gains on Disposition of Investments	F/N	
32	E	7112	Gains on Disposition of Borrowings	F	
32	E	7171	Gains on Changes in Long-Term Assumptions - From Experience	N	
32	E	7172	Losses on Changes in Long-Term Assumptions - From Experience	N	
32	E	7180	Unrealized Gains	F/N	
32	E	7181	Unrealized Gains - Exchange Stabilization Fund	N	
32	E	7190	Other Gains	F/N	
32	E	7191	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	N	
32	E	7210	Losses on Disposition of Assets - Other	N	
32	E	7211	Losses on Disposition of Investments	F/N	
32	E	7212	Losses on Disposition of Borrowings	F	
32	E	7271	Gains on Changes in Long-Term Assumptions	N	
32	E	7272	Losses on Changes in Long-Term Assumptions	N	
32	E	7280	Unrealized Losses	F/N	

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SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	7281	Unrealized Losses - Exchange Stabilization Fund	N	
32	E	7290	Other Losses	F/N	
32	E	7291	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	N	
32	E	7300	Extraordinary Items	N	
32	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N	
32	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N	
32	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	F/N	
32	E	7500	Distribution of Income - Dividend	F/N	
32	E	7600	Changes in Actuarial Liability	N	
33			Cumulative Results of Operations - All Other Funds		
			(Combined or Consolidated Totals)		
33	B	3310	Cumulative Results of Operations		
33	E	5100	Revenue From Goods Sold	F/N	
33	E	5109	Contra Revenue for Goods Sold	F/N	
33	E	5200	Revenue From Services Provided	F/N	
33	E	5209	Contra Revenue for Services Provided	F/N	
33	E	5310	Interest Revenue - Other	F/N	
33	E	5311	Interest Revenue - Investments	F/N	
33	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
33	E	5313	Interest Revenue - Subsidy Amortization	N	
33	E	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
33	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
33	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	
33	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	
33	E	5319	Contra Revenue for Interest Revenue - Other	F/N	
33	E	5320	Penalties and Fines Revenue	F/N	
33	E	5324	Contra Revenue for Penalties and Fines	F/N	

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SECTION V

USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	5325	Administrative Fees Revenue	F/N	
33	E	5329	Contra Revenue for Administrative Fees	F/N	
33	E	5400	Benefit Program Revenue	F/N	
33	E	5400	Funded Benefit Program Revenue	F/N	
33	E	5405	Unfunded FECA Benefit Revenue	F	
33	E	5406	Contra Revenue for Unfunded FECA Benefit Revenue	F	
33	E	5409	Contra Revenue for Benefit Program Revenue	F/N	
33	E	5409	Contra Revenue for Funded Benefit Program Revenue	F/N	
33	E	5500	Insurance and Guarantee Premium Revenue	N	
33	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
33	E	5600	Donated Revenue - Financial Resources	N	
33	E	5609	Contra Revenue for Donations - Financial Resources	N	
33	E	5610	Donated Revenue - Nonfinancial Resources	N	
33	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	
33	E	5640	Forfeiture Revenue - Cash and Cash Equivalents	N	
33	E	5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	N	
33	E	5650	Forfeiture Revenue - Forfeitures of Property	N	
33	E	5659	Contra Forfeiture Revenue - Forfeitures of Property	N	
33	E	5700	Expended Appropriations		
33	E	5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year		
33	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
33	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
33	E	5720	Financing Sources Transferred In Without Reimbursement	F	
33	E	5730	Financing Sources Transferred Out Without Reimbursement	F	
33	E	5740	Appropriated Dedicated Collections Transferred In	F	
33	E	5740	Appropriated Earmarked Receipts Transferred In	F	
33	E	5745	Appropriated Dedicated Collections Transferred Out	F	
33	E	5745	Appropriated Earmarked Receipts Transferred Out	F	
33	E	5750	Expenditure Financing Sources - Transfers-In	F	

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USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F	
33	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F	
33	E	5760	Expenditure Financing Sources - Transfers-Out	F	
33	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F	
33	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F	
33	E	5775	Nonbudgetary Financing Sources Transferred In	F	
33	E	5776	Nonbudgetary Financing Sources Transferred Out	F	
33	E	5780	Imputed Financing Sources	F	
33	E	5790	Other Financing Sources	F	
33	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F	
33	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F	
33	E	5795	Seigniorage	N	
33	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N	
33	E	5801	Tax Revenue Collected - Individual	F/N	
33	E	5802	Tax Revenue Collected - Corporate	F/N	
33	E	5803	Tax Revenue Collected - Unemployment	F/N	
33	E	5804	Tax Revenue Collected - Excise	F/N	
33	E	5805	Tax Revenue Collected - Estate and Gift	F/N	
33	E	5806	Tax Revenue Collected - Customs	F/N	
33	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N	
33	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N	
33	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N	
33	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N	
33	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N	
33	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N	
33	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N	
33	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N	
33	E	5831	Contra Revenue for Taxes - Individual	F/N	
33	E	5832	Contra Revenue for Taxes - Corporate	F/N	
33	E	5833	Contra Revenue for Taxes - Unemployment	F/N	

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USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	5834	Contra Revenue for Taxes - Excise	F/N	
33	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N	
33	E	5836	Contra Revenue for Taxes - Customs	F/N	
33	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N	
33	E	5891	Tax Revenue Refunds - Individual	F/N	
33	E	5892	Tax Revenue Refunds - Corporate	F/N	
33	E	5893	Tax Revenue Refunds - Unemployment	F/N	
33	E	5894	Tax Revenue Refunds - Excise	F/N	
33	E	5895	Tax Revenue Refunds - Estate and Gift	F/N	
33	E	5896	Tax Revenue Refunds - Customs	F/N	
33	E	5900	Other Revenue	F/N	
33	E	5909	Contra Revenue for Other Revenue	F/N	
33	E	5919	Revenue and Other Financing Sources - Cancellations	F	
33	E	5921	Valuation Change in Investments - Exchange Stabilization Fund	N	
33	E	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	
33	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	N	
33	E	5990	Collections for Others - Statement of Custodial Activity	F/N	
33	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N	
33	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F	
33	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F	
33	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F	
33	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F	
33	E	6100	Operating Expenses/Program Costs	F/N	
33	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	
33	E	6199	Adjustment to Subsidy Expense	N	

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USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

Line No.	Trial Bal.	USSGL Acct.	USSGL Account Attributes/1		
			USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	
33	E	6320	Interest Expenses on Securities	F/N	
33	E	6330	Other Interest Expenses	F/N	
33	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N	
33	E	6400	Benefit Expense	F/N	
33	E	6500	Cost of Goods Sold	N	
33	E	6600	Applied Overhead	N	
33	E	6610	Cost Capitalization Offset	N	
33	E	6710	Depreciation, Amortization, and Depletion	N	
33	E	6720	Bad Debt Expense	F/N	
33	E	6730	Imputed Costs	F	
33	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
33	E	6800	Future Funded Expenses	F/N	
33	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	
33	E	6900	Nonproduction Costs	F/N	
33	E	7110	Gains on Disposition of Assets - Other	N	
33	E	7111	Gains on Disposition of Investments	F/N	
33	E	7112	Gains on Disposition of Borrowings	F	
33	E	7171	Gains on Changes in Long-Term Assumptions - From Experience	N	
33	E	7172	Losses on Changes in Long-Term Assumptions - From Experience	N	
33	E	7180	Unrealized Gains	F/N	
33	E	7190	Other Gains	F/N	
33	E	7210	Losses on Disposition of Assets - Other	N	
33	E	7211	Losses on Disposition of Investments	F/N	
33	E	7212	Losses on Disposition of Borrowings	F	
33	E	7271	Gains on Changes in Long-Term Assumptions	N	
33	E	7272	Losses on Changes in Long-Term Assumptions	N	
33	E	7280	Unrealized Losses	F/N	
33	E	7290	Other Losses	F/N	

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USSGL Crosswalk - Balance Sheet for Fiscal 2013 Reporting

			USSGL Account Attributes/1		
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	7300	Extraordinary Items	N	
33	E	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N	
33	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N	
33	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	F/N	
33	E	7500	Distribution of Income - Dividend	F/N	
33	E	7600	Changes in Actuarial Liability	N	
34	Total Net Position - Funds From Dedicated Collections				
	(Combined or Consolidated Totals) (Note 21)				
	This line is calculated. Equals the sum of lines 30 and 32.				
35	Total Net Position - All Other Funds (Combined or Consolidated Totals)				
	This line is calculated. Equals the sum of lines 31 and 33.				
36	Total Net Position				
	This line is calculated. Equals the sum of lines 34 and 35.				
37	Total Liabilities and Net Position				
	This line is calculated. Equals the sum of lines 28 and 36.				

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SECTION V

Footnotes and Additional Information:

1/ Use USSGL proprietary account attribute domain values as provided in USSGL Section IV, page 4.

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

3/ FASAB recognizes amounts returned to Puerto Rico and the Virgin Islands as nonFederal custodial liabilities as referenced in FASAB SFFAS No. 7, paragraph 289.

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USSGL Crosswalk - Statement of Net Cost for Fiscal 2013 Reporting

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				USSGL Account Attributes/1				
				USSGL Account Attributes for FACTS I				
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Cust / Noncust	Program Indicator	Addl. Info.
Gross Program Costs:								
Program A:								
1	Gross costs (Note 22)							
1	E	6100	Operating Expenses/Program Costs	F/N				
1	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N				
1	E	6199	Adjustment to Subsidy Expense	N				
1	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F				
1	E	6320	Interest Expenses on Securities	F/N				
1	E	6330	Other Interest Expenses	F/N		A		
1	E	6338	Remuneration Interest	N				
1	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N				
1	E	6400	Benefit Expense	F/N			P	
1	E	6500	Cost of Goods Sold	N				
1	E	6600	Applied Overhead	N				
1	E	6610	Cost Capitalization Offset	N				
1	E	6710	Depreciation, Amortization, and Depletion	N				
1	E	6720	Bad Debt Expense	F/N				
1	E	6730	Imputed Costs	F				
1	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N		A		
1	E	6800	Future Funded Expenses	F/N			P	2
1	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			P	
1	E	6900	Nonproduction Costs	F/N			P	3
1	E	7171	Gains on Changes in Long-Term Assumptions - From Experience	N	X			
1	E	7172	Losses on Changes in Long-Term Assumptions - From Experience	N	X			
1	E	7210	Losses on Disposition of Assets - Other	N	X		P	
1	E	7211	Losses on Disposition of Investments	F/N	X		P	
1	E	7212	Losses on Disposition of Borrowings	F	X		P	
1	E	7280	Unrealized Losses	F/N	X		P	
1	E	7281	Unrealized Losses - Exchange Stabilization Fund	N				
1	E	7290	Other Losses	F/N	X		P	

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USSGL Crosswalk - Statement of Net Cost for Fiscal 2013 Reporting

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				USSGL Account Attributes/1				
				USSGL Account Attributes for FACTS I				
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Cust / Noncust	Program Indicator	Addl. Info.
1	E	7291	Other Losses for Accrued Special Drawing Right (SDR) Interest and	N				
1	E	7300	Extraordinary Items	N	X		P	
1	E	7500	Distribution of Income - Dividend	F/N	X		P	
1	E	7600	Changes in Actuarial Liability	N			P	
2	Less: earned revenue							
2	E	5100	Revenue From Goods Sold	F/N	X			
2	E	5109	Contra Revenue for Goods Sold	F/N	X			
2	E	5200	Revenue From Services Provided	F/N	X			
2	E	5209	Contra Revenue for Services Provided	F/N	X			
2	E	5310	Interest Revenue - Other	F/N	X	A	P	
2	E	5311	Interest Revenue - Investments	F/N	X	A	P	
2	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X	A	P	
2	E	5313	Interest Revenue - Subsidy Amortization	N	X		P	
2	E	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	X		P	
2	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	X		P	
2	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	X	A	P	
2	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X	A	P	
2	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X	A	P	
2	E	5325	Administrative Fees Revenue	F/N	X	A		
2	E	5329	Contra Revenue for Administrative Fees	F/N	X	A		
2	E	5400	Benefit Program Revenue	F/N	X			
2	E	5400	Funded Benefit Program Revenue	F/N	X			
2	E	5405	Unfunded FECA Benefit Revenue	F	X			
2	E	5406	Contra Revenue for Unfunded FECA Benefit Revenue	F	X			
2	E	5409	Contra Revenue for Benefit Program Revenue	F/N	X			
2	E	5409	Contra Revenue for Funded Benefit Program Revenue	F/N	X			
2	E	5500	Insurance and Guarantee Premium Revenue	N	X			
2	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	X			
2	E	5900	Other Revenue	F/N	X		P	
2	E	5909	Contra Revenue for Other Revenue	F/N	X		P	
2	E	5921	Valuation Change in Investments - Exchange Stabilization Fund	N	X			

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USSGL Crosswalk - Statement of Net Cost for Fiscal 2013 Reporting

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				USSGL Account Attributes/1				
				USSGL Account Attributes for FACTS I				
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Cust / Noncust	Program Indicator	Addl. Info.
2	E	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	X		P	
2	E	7110	Gains on Disposition of Assets - Other	N	X		P	
2	E	7111	Gains on Disposition of Investments	F/N	X		P	
2	E	7112	Gains on Disposition of Borrowings	F	X		P	
2	E	7180	Unrealized Gains	F/N	X		P	
2	E	7181	Unrealized Gains - Exchange Stabilization Fund	N				
2	E	7190	Other Gains	F/N	X		P	
2	E	7191	Other Gains for Accrued Special Drawing Right (SDR) Interest and	N				
3	Net program costs:							
3	This line is calculated. Equals sum of lines 1 minus 2.							
4	(Gain)/Loss on pension, ORB, or OPEB Assumption changes (Note 15):							
4	E	7271	Gains on Changes in Long-Term Assumptions	N	X			
4	E	7272	Losses on Changes in Long-Term Assumptions	N	X			
5	Net program costs including Assumption changes:							
5	This line is calculated. Equals the sum of lines 3 through 4.							
6	Costs not assigned to programs							
6	E	6400	Benefit Expense	F/N			Q	
6	E	6800	Future Funded Expenses	F/N			Q	
6	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F			Q	
6	E	6900	Nonproduction Costs	F/N			Q	
6	E	7210	Losses on Disposition of Assets - Other	N	X		Q	
6	E	7211	Losses on Disposition of Investments	F/N	X	A	Q	
6	E	7212	Losses on Disposition of Borrowings	F	X		Q	
6	E	7280	Unrealized Losses	F/N	X		Q	
6	E	7290	Other Losses	F/N	X		Q	
6	E	7300	Extraordinary Items	N	X		Q	
6	E	7500	Distribution of Income - Dividend	F/N	X		Q	
6	E	7600	Changes in Actuarial Liability	N			Q	

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USSGL Crosswalk - Statement of Net Cost for Fiscal 2013 Reporting

				USSGL Account Attributes/1				
				USSGL Account Attributes for FACTS I				
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Fed / NonFed	Exch / Nonexch	Cust / Noncust	Program Indicator	Addl. Info.
7			Less: earned revenues not attributed to programs					
7	E	5310	Interest Revenue - Other	F/N	X	A	Q	
7	E	5311	Interest Revenue - Investments	F/N	X	A	Q	
7	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	X	A	Q	
7	E	5313	Interest Revenue - Subsidy Amortization	N	X	A	Q	
7	E	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	X	A	Q	
7	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	X	A	Q	
7	E	5319	Contra Revenue for Interest Revenue - Other	F/N	X	A	Q	
7	E	5900	Other Revenue	F/N	X	A	Q	
7	E	5909	Contra Revenue for Other Revenue	F/N	X	A	Q	
7	E	7110	Gains on Disposition of Assets - Other	N	X		Q	
7	E	7111	Gains on Disposition of Investments	F/N	X		Q	
7	E	7112	Gains on Disposition of Borrowings	F	X		Q	
7	E	7180	Unrealized Gains	F/N	X		Q	
7	E	7190	Other Gains	F/N	X		Q	
8			Net cost of operations					
8			This line is calculated. Equals sum of lines 5 and 6 minus 7.					

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SECTION V

Footnotes and Additional Information:

1. Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
2. Excludes non-recurring cleanup costs.
3. Report stewardship costs separately.

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SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2013 Reporting

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2010 Reporting										
						USSGL Account Attributes/1				
						USSGL Account Attributes for FACTS I				
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	Addl. Info.	
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	5705	Expended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	X	X					
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					
2b	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	X	X					
3	Beginning Balances, as Adjusted									
	This line is calculated. Equals sum of lines 1 through 2b.			X	X					
Budgetary Financing Sources:										
4	Other Adjustments (Rescissions, etc.) (+/-)									
4	E	5790	Other Financing Sources	X	X			D	3	
4	E	5919	Revenue and Other Financing Sources - Cancellations	X	X					
5	Appropriations Used									
5	E	5700	Expended Appropriations	X	X				2	
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 and Fines Revenue	X	X	T	A			
6	E	5324	Contra Revenue for Penalties and Fines	X	X	T	A			
6	E	5400	Benefit Program Revenue	X	X	T				

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SECTION V

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2013 Reporting

						USSGL Account Attributes/1			
						USSGL Account Attributes for FACTS I			
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	Addl. Info.
6	E	5400	Funded Benefit Program Revenue	X	X	T			
6	E	5409	Contra Revenue for Benefit Program Revenue	X	X	T			
6	E	5409	Contra Revenue for Funded Benefit Program Revenue	X	X	T			
6	E	5800	Tax Revenue Collected - Not Otherwise Classified	X	X	T	A		4
6	E	5801	Tax Revenue Collected - Individual	X	X	T	A		4
6	E	5802	Tax Revenue Collected - Corporate	X	X	T	A		4
6	E	5803	Tax Revenue Collected - Unemployment	X	X	T	A		4
6	E	5804	Tax Revenue Collected - Excise	X	X	T	A		4
6	E	5805	Tax Revenue Collected - Estate and Gift	X	X	T	A		4
6	E	5806	Tax Revenue Collected - Customs	X	X	T	A		4
6	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	X	X	T	A		4
6	E	5821	Tax Revenue Accrual Adjustment - Individual	X	X	T	A		4
6	E	5822	Tax Revenue Accrual Adjustment - Corporate	X	X	T	A		4
6	E	5823	Tax Revenue Accrual Adjustment - Unemployment	X	X	T	A		4
6	E	5824	Tax Revenue Accrual Adjustment - Excise	X	X	T	A		4
6	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	X	X	T	A		4
6	E	5826	Tax Revenue Accrual Adjustment - Customs	X	X	T	A		4
6	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	X	X	T	A		4
6	E	5831	Contra Revenue for Taxes - Individual	X	X	T	A		4
6	E	5832	Contra Revenue for Taxes - Corporate	X	X	T	A		4
6	E	5833	Contra Revenue for Taxes - Unemployment	X	X	T	A		4
6	E	5834	Contra Revenue for Taxes - Excise	X	X	T	A		4
6	E	5835	Contra Revenue for Taxes - Estate and Gift	X	X	T	A		4
6	E	5836	Contra Revenue for Taxes - Customs	X	X	T	A		4
6	E	5890	Tax Revenue Refunds - Not Otherwise Classified	X	X	T	A		4
6	E	5891	Tax Revenue Refunds - Individual	X	X	T	A		4
6	E	5892	Tax Revenue Refunds - Corporate	X	X	T	A		4
6	E	5893	Tax Revenue Refunds - Unemployment	X	X	T	A		4
6	E	5894	Tax Revenue Refunds - Excise	X	X	T	A		4
6	E	5895	Tax Revenue Refunds - Estate and Gift	X	X	T	A		4
6	E	5896	Tax Revenue Refunds - Customs	X	X	T	A		4
6	E	5900	Other Revenue	X	X	T	A	D	
6	E	5909	Contra Revenue for Other Revenue	X	X	T	A	D	
6	E	5921	Valuation Change in Investments - Exchange Stabilization Fund	X	X	T	A		
7	Donations and Forfeitures of Cash and Cash Equivalents								
7	E	5600	Donated Revenue - Financial Resources	X	X	T	A		
7	E	5609	Contra Revenue for Donations - Financial Resources	X	X	T	A		
7	E	5640	Forfeiture Revenue - Cash and Cash Equivalents	X	X	T		D	
7	E	5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	X	X	T		D	
8	Transfers-In/Out Without Reimbursement (+/-)								
8	E	5740	Appropriated Dedicated Collections Transferred In	X	X				

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USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2013 Reporting

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2010 Reporting									
						USSGL Account Attributes/1			
						USSGL Account Attributes for FACTS I			
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	Addl. Info.
8	E	5740	Appropriated Earmarked Receipts Transferred In	X	X				
8	E	5745	Appropriated Dedicated Collections Transferred Out	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 - Other	X	X				
8	E	5760	Expenditure Financing Sources - Transfers-Out	X	X				
8	E	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	X	X				
8	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital	X	X				
8	E	5997	Financing Sources Transferred In From Custodial Statement	X	X		A		
9	Other (+/-)								
9	E	5790	Other Financing Sources	X	X			D	
9	E	7110	Gains on Disposition of Assets - Other	X	X	T		D	
9	E	7111	Gains on Disposition of Investments	X	X	T		D	
9	E	7112	Gains on Disposition of Borrowings	X	X	T		D	
9	E	7180	Unrealized Gains	X	X	T		D	
9	E	7181	Unrealized Gains - Exchange Stabilization Fund	X	X	T		D	
9	E	7181	Unrealized Gains - Exchange Stabilization Fund	X	X	T		D	
9	E	7190	Other Gains	X	X	T		D	
9	E	7191	Other Gains for Accrued Special Drawing Right (SDR) Interest and Charges	X	X	T		D	
9	E	7210	Losses on Disposition of Assets - Other	X	X	T		D	
9	E	7211	Losses on Disposition of Investments	X	X	T		D	
9	E	7212	Losses on Disposition of Borrowings	X	X	T		D	
9	E	7280	Unrealized Losses	X	X	T		D	
9	E	7281	Unrealized Losses - Exchange Stabilization Fund	X	X	T		D	
9	E	7290	Other Losses	X	X	T		D	
9	E	7291	Other Losses for Accrued Special Drawing Right (SDR) Interest and Charges	X	X	T		D	
9	E	7500	Distribution of Income - Dividend	X	X	T		D	
Other Financing Sources (Non Exchange):									
10	Donations and Forfeitures of Property								
10	E	5610	Donated Revenue - Nonfinancial Resources	X	X	T			
10	E	5619	Contra Donated Revenue - Nonfinancial Resources	X	X	T			
10	E	5650	Forfeiture Revenue - Forfeitures of Property	X	X	T		E	
10	E	5659	Contra Forfeiture Revenue - Forfeitures of Property	X	X	T		E	
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	5756	Nonexpenditure Financing Sources - Transfers-In - Capital	X	X				

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USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2013 Reporting

USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2010 Reporting										
						USSGL Account Attributes/1				
						USSGL Account Attributes for FACTS I				
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	Addl. Info.	
11	E	5775	Nonbudgetary Financing Sources Transferred In	X	X					
11	E	5776	Nonbudgetary Financing Sources Transferred Out	X	X					
11	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	X	X					
12	Imputed Financing									
12	E	5780	Imputed Financing Sources	X	X					
13	Other (+/-)									
13	E	5790	Other Financing Sources	X	X			E		
13	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	X	X			E		
13	E	5795	Seigniorage		X			E		
13	E	5900	Other Revenue	X	X	T	A	E		
13	E	5909	Contra Revenue for Other Revenue	X	X	T	A	E		
13	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net	X	X		A	E		
13	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	X	X		A	E		
13	E	7110	Gains on Disposition of Assets - Other	X	X	T		E		
13	E	7111	Gains on Disposition of Investments	X	X	T		E		
13	E	7112	Gains on Disposition of Borrowings	X	X	T		E		
13	E	7180	Unrealized Gains	X	X	T		E		
13	E	7190	Other Gains	X	X	T		E		
13	E	7210	Losses on Disposition of Assets - Other	X	X	T		E		
13	E	7211	Losses on Disposition of Investments	X	X	T		E		
13	E	7212	Losses on Disposition of Borrowings	X	X	T		E		
13	E	7280	Unrealized Losses	X	X	T		E		
13	E	7290	Other Losses	X	X	T		E		
13	E	7500	Distribution of Income - Dividend	X	X	T		E		
14	Total Financing Sources									
	This line is calculated. Equals sum of lines 4 through 13.			X	X					
15	Net Cost of Operations (+/-)									
	Net Cost of Operations (+/-)			X	X					
16	Net Change									
	This line is calculated. Equals sum of lines 14 minus 15.			X	X					
17	Cumulative Results of Operations									
	This line is calculated. Equals sum of lines 3 and 16.			X	X					
Unexpended Appropriations:										

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USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2013 Reporting

USSGL Account Attributes for FACTS I									
USSGL Account Attributes/1									
USSGL Account Attributes for FACTS I									
Line No.	Trial Bal.	USSGL Account	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	Addl. Info.
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 Errors (+/-)								
19b	E	3105	Unexpended Appropriations - Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	X	X				
19b	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to Corrections of Errors	X	X				
20	Beginning Balances, as Adjusted								
	This line is calculated. Equals sum of lines 18 through 19b.			X	X				
Budgetary Financing Sources:									
21	Appropriations Received								
21	E	3101	Unexpended Appropriations - Appropriations Received	X	X				6
22	Appropriations Transferred-In/Out (+/-)								
22	E	3102	Unexpended Appropriations - Transfers-In	X	X				2
22	E	3103	Unexpended Appropriations - Transfers-Out	X	X				2
23	Other Adjustments (Rescissions, etc.) (+/-)								
23	E	3106	Unexpended Appropriations - Adjustments	X	X				2
24	Appropriations Used								
24	E	3107	Unexpended Appropriations - Used	X	X				
25	Total Budgetary Financing Sources								
	This line is calculated. Equals sum of lines 21 through 24.			X	X				
26	Total Unexpended Appropriations								
	This line is calculated. Equals sum of lines 20 and 25.			X	X				
27	Net Position								
	This line is calculated. Equals sum of lines 17 and 26.			X	X				5

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USSGL Crosswalk - Statement of Changes in Net Position for Fiscal 2013 Reporting

						USSGL Account Attributes/1			
						USSGL Account Attributes for FACTS I			
Line No.	Trial Bal.	USSGL Accoun	USSGL Account Title	Earmarked Funds	All Other Funds	Exch / Nonexch	Cust / Noncust	Budgetary Impact Ind	Addl. Info.

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FOOTNOTES AND ADDITIONAL INFORMATION:

- 1/ Use USSGL account attribute domains as provided in USSGL Section IV, page 4.
- 2/ Debit-Decreases/Credit-Increases.
- 3/ Related to adjustments. Debit-Decreases/Credit-Increases
- 4/ Reported by recipient/noncustodial entity only.
- 5/ Should equal the ending amount reported as net position on the Balance Sheet.
- 6/ Should tie to the Statement of Budgetary Resources, line 3A1, except for trust and special funds and during a continuing resolution.

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
Budgetary Resources:									
1000	Unobligated balance brought forward, October 1								3
1000	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B				U		
1000	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B				U/E		
1000	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B				U/E		
1000	4136	Contract Authority To Be Liquidated by Trust Funds	B				U		
1000	4137	Transfers of Contract Authority - Allocation	B				U		
1000	4139	Contract Authority Carried Forward	B				U		
1000	4149	Borrowing Authority Carried Forward	B				U/E		
1000	4153	Transfers of Contract Authority - Nonallocation	B				U	7	
1000	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B				U/E		
1000	4171	Nonallocation Transfers of Invested Balances - Receivable	B				U/E		
1000	4172	Nonallocation Transfers of Invested Balances - Payable	B				U/E		
1000	4201	Total Actual Resources - Collected	B				U/E		
1000	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		
1000	4222	Unfilled Customer Orders With Advance	B				U/E		
1000	4225	Expenditure Transfers from Trust Funds - Receivable	B				U/E		
1000	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		
1000	4283	Interest Receivable From Treasury	B				U/E		
1000	4285	Receivable From the Liquidating Fund	B				U/E		
1000	4286	Receivable From the Financing Fund	B				U/E		
1000	4287	Other Federal Receivables	B				U/E		
1000	4295	Adjustments to the Exchange Stabilization Fund	B				U		
1000	4384	Temporary Reduction/Cancellation Returned by Appropriation	B				U/E		
1000	4394	Receipts Unavailable for Obligation Upon Collection	B				U	2/7	
1000	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B				U	2/7	
1000	4398	Offsetting Collections Temporarily Precluded From Obligation	B				U		
1000	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		
1000	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		
1000	4901	Delivered Orders - Obligations, Unpaid	B				U/E		
1000	4908	Authority Outlaid Not Yet Disbursed	B				U		
1020	Adjustment to unobligated balance brought forward, October 1 (+ or -) (Note 28)								5
1020	4111	Debt Liquidation Appropriations	E		D/P		U/E	1/3/4	
1020	4112	Liquidation of Deficiency - Appropriations	E				U/E	1/3/4	
1020	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E		D/P		U/E	2/7	
1020	4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E		D/P		U/E	2/7	
1020	4115	Loan Subsidy Appropriation	E		D/P		U/E	1/3/4	
1020	4116	Debt Forgiveness Appropriation	E				U/E		
1020	4117	Loan Administrative Expense Appropriation	E		D/P		U/E	1/3/4	
1020	4118	Reestimated Loan Subsidy Appropriation	E				U/E	1/3/4	
1020	4119	Other Appropriations Realized	E				U/E		
1020	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E		P/S		U/E		
1020	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E				U	1	

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1020	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E				U/E		
1020	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				U/E	2/7	
1020	4125	Loan Modification Adjustment Transfer Appropriation	E				U/E	1/3/4	
1020	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E				U/E	7	
1020	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				U/E	7	
1020	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E				U/E	1/2/7	
1020	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E				U/E	1/2/7	
1020	4130	Appropriation To Liquidate Contract Authority Withdrawn	E				U/E		
1020	4131	Current-Year Contract Authority Realized	E				U/E		
1020	4132	Substitution of Contract Authority	E		S		U/E		
1020	4133	Decreases to Indefinite Contract Authority	E				U/E		
1020	4134	Contract Authority Withdrawn	E				U/E		
1020	4135	Contract Authority Liquidated	E		P/S		U/E		
1020	4136	Contract Authority To Be Liquidated by Trust Funds	E				U		
1020	4137	Transfers of Contract Authority - Allocation	E				U		
1020	4138	Appropriation To Liquidate Contract Authority	E				U/E		
1020	4140	Substitution of Borrowing Authority	E		P/S		U/E		
1020	4141	Current-Year Borrowing Authority Realized	E				U/E		
1020	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E				U/E		
1020	4144	Borrowing Authority Withdrawn	E				U/E		
1020	4146	Actual Repayments of Debt, Current-Year Authority	E		B/P/S		U/E		
1020	4147	Actual Repayments of Debt, Prior-Year Balances	E				U/E		
1020	4150	Reappropriations - Transfers-In	E				U/E		
1020	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E				U/E		
1020	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E				U/E		
1020	4153	Transfers of Contract Authority - Nonallocation	E				U	7	
1020	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				U	7	
1020	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				U	1/3/4	
1020	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				U/E		
1020	4167	Allocations of Realized Authority - Transferred From Invested Balances	E				U/E		
1020	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				U/E		
1020	4170	Transfers - Current-Year Authority	E		P/S		U/E		
1020	4171	Nonallocation Transfers of Invested Balances - Receivable	E				U/E		
1020	4172	Nonallocation Transfers of Invested Balances - Payable	E				U/E		
1020	4173	Nonallocation Transfers of Invested Balances - Transferred	E				U/E		
1020	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E		P/S		U/E		
1020	4176	Allocation Transfers of Prior-Year Balances	E				U/E		
1020	4190	Transfers - Prior-Year Balances	E				U/E		
1020	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E				U/E		
1020	4192	Balance Transfers - Unexpired to Expired	E				U/E		
1020	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E				U/E		

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1020	4196	Balance Transfers-In - Expired to Expired	E				E		
1020	4197	Balance Transfers-Out - Expired to Expired	E				E		
1020	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E		
1020	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
1020	4221	Unfilled Customer Orders Without Advance	E				U/E		
1020	4222	Unfilled Customer Orders With Advance	E				U/E		
1020	4225	Expenditure Transfers from Trust Funds - Receivable	E				U/E		
1020	4230	Unfilled Customer Orders Without Advance - Transferred	E				U/E		
1020	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E		
1020	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				U/E		
1020	4234	Other Federal Receivables - Transferred	E				U/E		
1020	4251	Reimbursements and Other Income Earned - Receivable	E				U/E		
1020	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
1020	4253	Prior-Year Unfilled Customer Orders With Advance - Refunds Paid	E				U/E		
1020	4255	Expenditure Transfers from Trust Funds - Collected	E				U/E		
1020	4260	Actual Collections of "governmental-type" Fees	E				U/E		
1020	4261	Actual Collections of Business-Type Fees	E				U/E		
1020	4262	Actual Collections of Loan Principal	E				U/E		
1020	4263	Actual Collections of Loan Interest	E				U/E		
1020	4264	Actual Collections of Rent	E				U/E		
1020	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
1020	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
1020	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
1020	4271	Actual Program Fund Subsidy Collected	E				U/E		
1020	4273	Interest Collected From Treasury	E				U		
1020	4275	Actual Collections From Liquidating Fund	E				U/E		
1020	4276	Actual Collections From Financing Fund	E				U/E		
1020	4277	Other Actual Collections - Federal	E				U/E		
1020	4283	Interest Receivable From Treasury	E				U/E		
1020	4285	Receivable From the Liquidating Fund	E				U/E		
1020	4286	Receivable From the Financing Fund	E				U/E		
1020	4287	Other Federal Receivables	E				U/E		
1020	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E				U/E		
1020	4295	Adjustments to the Exchange Stabilization Fund	E				U		
1020	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				U/E		
1020	4350	Canceled Authority	E				E		
1020	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E				U/E		
1020	4355	Cancellation of Appropriation From Unavailable Receipts	E				U/E	2/7	
1020	4356	Cancellation of Appropriation From Invested Balances	E				U/E	2/7	
1020	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				U/E	2/7	
1020	4370	Offset to Appropriation Realized for Redemption of Treasury Securities	E				U/E		
1020	4382	Temporary Reduction - New Budget Authority	E		D/P/S		U/E		
1020	4383	Temporary Reduction - Prior-Year Balances	E				U/E		
1020	4384	Temporary Reduction/Cancellation Returned by Appropriation	E				U/E	2/3/4/7/8	
1020	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E				U/E		

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1020	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E		P		U/E		
1020	4390	Reappropriations - Transfers-Out	E				E		
1020	4391	Adjustments to Indefinite Appropriations	E				U/E	1/3/4	
1020	4392	Permanent Reduction - New Budget Authority	E				U/E		
1020	4393	Permanent Reduction - Prior-Year Balances	E				U/E		
1020	4394	Receipts Unavailable for Obligation Upon Collection	E				U	2/7	
1020	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable – Receipts Unavailable for Obligation Upon Collection	E				U		
1020	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E				U/E	2/7	
1020	4398	Offsetting Collections Temporarily Precluded From Obligation	E				U	1/3/4	
1020	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E				U/E		
1020	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		
1020	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
1020	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
1020	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
1020	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
1020	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
1020	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
1020	4901	Delivered Orders - Obligations, Unpaid	E				U/E		
1020	4902	Delivered Orders - Obligations, Paid	E				U/E		
1020	4908	Authority Outlayed Not Yet Disbursed	E				U		
1020	4931	Delivered Orders - Obligations Transferred, Unpaid	E				U/E		
1020	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
1020	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E				U/E		
1020	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
1020	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
1020.5	Unobligated balance brought forward, October 1, as adjusted								
	This line is calculated. Equals sum of lines 1000 and 1020.								
1021	Recoveries of prior year unpaid obligations								
1021	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
1021	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
1043	Other changes in unobligated balance (+ or -)								

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1043	4048	Anticipated Transfers to the General Fund of the Treasury - Prior-Year Balances	E				U		2
1043	4134	Contract Authority Withdrawn	E				U		
1043	4144	Borrowing Authority Withdrawn	E				U		
1043	4147	Actual Repayments of Debt, Prior-Year Balances	E				U/E		
1043	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances	E				U/E		
1043	4153	Transfers of Contract Authority - Nonallocation	E				U	7	
1043	4153	Transfers of Contract Authority - Nonallocation	B				U	7	
1043	4176	Allocation Transfers of Prior-Year Balances	E		P/S		U/E		
1043	4180	Anticipated Transfers - Prior-Year Balances	E				U		2
1043	4190	Transfers - Prior-Year Balances	E		P/S		U		
1043	4191	Balance Transfers - Extension of Availability Other Than Reappropriations	E				U/E		
1043	4192	Balance Transfers - Unexpired to Expired	E				U/E		
1043	4196	Balance Transfers-In - Expired to Expired	E	D	P/S		E		
1043	4197	Balance Transfers-Out - Expired to Expired	E	C	P/S		E		
1043	4199	Transfer of Expired Expenditure Transfers - Receivable	E	C			E		
1043	4199	Transfer of Expired Expenditure Transfers - Receivable	E	D			U		
1043	4295	Adjustments to the Exchange Stabilization Fund	E				U		
1043	4295	Adjustments to the Exchange Stabilization Fund	B				U		
1043	4310	Anticipated Recoveries of Prior-Year Obligations	E	D			U		2
1043	4320	Adjustments for Changes in Prior-Year Allocations of Budgetary Resources	E				U/E		
1043	4350	Canceled Authority	E				E		
1043	4350	Canceled Authority	E				U	1/2/4/7/8	
1043	4351	Partial or Early Cancellation of Authority With a U.S. Treasury Warrant	E				U/E		
1043	4355	Cancellation of Appropriation From Unavailable Receipts	E				U/E	2/7	
1043	4356	Cancellation of Appropriation From Invested Balances	E				U/E	2/7	
1043	4357	Cancellation of Appropriated Amounts Receivable From Invested Trust or Special Funds	E				U/E	2/7	
1043	4396	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts Unavailable for Obligation Upon Collection	E				U	2/7	
1043	4399	Special and Trust Fund Refunds and Recoveries Temporarily Unavailable - Receipts and Appropriations Temporarily Precluded From Obligation	E				U	2/7	
1051	Unobligated balance from prior year budget authority, net								
	This line is calculated. Equals sum of SBR lines 1000, 1020, 1021, and 1043								
1290	Appropriations (discretionary and mandatory)								
1290	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		P		U		
1290	4111	Debt Liquidation Appropriations	E		D/P		U	1/3/4	
1290	4112	Liquidation of Deficiency - Appropriations	E				U	1/3/4	
1290	4113	Appropriated Receipts Derived from Unavailable Trust or Special Fund Receipts	E		P		U	2/7	
1290	4114	Appropriated Receipts Derived from Available Trust or Special Fund Receipts	E		D/P		U	2/7	
1290	4115	Loan Subsidy Appropriation	E		D/P		U	1/3/4	
1290	4116	Debt Forgiveness Appropriation	E		P		U		
1290	4117	Loan Administrative Expense Appropriation	E		D/P		U	1/3/4	
1290	4118	Reestimated Loan Subsidy Appropriation	E				U	1/3/4	

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SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1290	4119	Other Appropriations Realized	E		P		E	1	
1290	4119	Other Appropriations Realized	E		D/P		U		
1290	4120	Anticipated Indefinite Appropriations	E				U		2
1290	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E		P		U	2/7	
1290	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	E				U	1	1
1290	4122	Authority Adjusted for Interest on the Bureau of the Public Debt Securities	B				U	1	1
1290	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E		P		U/E	1/2/7	
1290	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				U	2/7	
1290	4124	Amounts Appropriated From Specific Invested TAFS Reclassified - Payable - Temporary Reduction/Cancellation	E				U/E	1	
1290	4125	Loan Modification Adjustment Transfer Appropriation	E				U	1/3/4	
1290	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E		P		U/E	2/7	1
1290	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B		P		U/E	2/7	1
1290	4127	Amounts Appropriated From Specific Invested TAFS - Payable	E				U/E	1/2/7	1
1290	4127	Amounts Appropriated From Specific Invested TAFS - Payable	B				U/E	1/2/7	1
1290	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E		P		U/E	1/2/7	
1290	4129	Amounts Appropriated From Specific Invested TAFS - Transfers-Out	E		P		U/E	1/2/7	
1290	4130	Appropriation To Liquidate Contract Authority Withdrawn	E				U		
1290	4135	Contract Authority Liquidated	E		P		U		
1290	4136	Contract Authority To Be Liquidated by Trust Funds	E				U		1
1290	4136	Contract Authority To Be Liquidated by Trust Funds	B				U		1
1290	4138	Appropriation To Liquidate Contract Authority	E				U	1/2/3/4/7	
1290	4140	Substitution of Borrowing Authority	E		P		U		
1290	4146	Actual Repayments of Debt, Current-Year Authority	E		P		U		
1290	4146	Actual Repayments of Debt, Current-Year Authority	E		B		U	2/7	
1290	4150	Reappropriations - Transfers-In	E				U		
1290	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E		P		U	2	
1290	4154	Appropriation To Liquidate Contract Authority - Nonallocation - Transferred	E				U	7	
1290	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E		P		U	1/2/7	
1290	4160	Anticipated Transfers - Current-Year Authority	E		P		U		
1290	4165	Allocations of Authority - Anticipated From Invested Balances	E				U		2
1290	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	E				U/E		1
1290	4166	Allocations of Realized Authority - To Be Transferred From Invested Balances	B				U/E		1
1290	4167	Allocations of Realized Authority - Transferred From Invested Balances	E				U/E		
1290	4168	Allocations of Realized Authority Reclassified - Authority To Be Transferred From Invested Balances - Temporary Reduction	E				U		
1290	4170	Transfers - Current-Year Authority	E		P		U		
1290	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D			U/E	2/7	1
1290	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D			U/E	2/7	1
1290	4172	Nonallocation Transfers of Invested Balances - Payable	E	C			U/E	2/7	1
1290	4172	Nonallocation Transfers of Invested Balances - Payable	B	C			U/E	2/7	1
1290	4173	Nonallocation Transfers of Invested Balances - Transferred	E				U/E	2/7	

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SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1290	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E		P		U		
1290	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		P/R		U		
1290	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		P		U		
1290	4370	Offset to Appropriation Realized for Redemption of Treasury Securities	E				U		
1290	4382	Temporary Reduction - New Budget Authority	E		D/P		U	2/3/4/7	
1290	4383	Temporary Reduction - Prior-Year Balances	E		P		U	2/3/4/7	
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		P		U/E	2/3/4/7	1
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		P		U/E	2/3/4/7	1
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		D		U	2/7	1
1290	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		D		U	2/7	1
1290	4387	Temporary Reduction of Appropriation From Unavailable Receipts, New Budget Authority	E		P		U	2/7	
1290	4388	Temporary Reduction of Appropriation From Unavailable Receipts, Prior-Year Balances	E		P		U	2/7	
1290	4390	Reappropriations - Transfers-Out	E				E		
1290	4391	Adjustments to Indefinite Appropriations	E				E	1	
1290	4391	Adjustments to Indefinite Appropriations	E				U	1/3/4	
1290	4392	Permanent Reduction - New Budget Authority	E		D/P/R		U		
1290	4393	Permanent Reduction - Prior-Year Balances	E		B/D/P/R/S		U/E		
1290	4394	Receipts Unavailable for Obligation Upon Collection	E				U	2/7	1
1290	4394	Receipts Unavailable for Obligation Upon Collection	B				U	2/7	1
1290	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E		D/P/R		U		
1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E		P		U	2/7	1
1290	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B		P		U	2/7	1
1490	Borrowing authority (discretionary and mandatory)								
1490	4042	Estimated Indefinite Borrowing Authority	E				U		2
1490	4044	Anticipated Reductions to Borrowing Authority	E				U		2
1490	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		B		U	3	
1490	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E		B		U	2	
1490	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	E		B		U	2/7	
1490	4126	Amounts Appropriated From Specific Invested TAFS - Receivable	B		B		U	2/7	
1490	4128	Amounts Appropriated From Specific Invested TAFS - Transfers-In	E		B		U	2/7	
1490	4129	Amounts Appropriated From Specific Invested TAFS - Transfers Out	E		B		U	2/7	
1490	4141	Current-Year Borrowing Authority Realized	E				U		
1490	4142	Actual Repayment of Borrowing Authority Converted to Cash	E				U		
1490	4143	Current-Year Decreases to Indefinite Borrowing Authority Realized	E				U		
1490	4146	Actual Repayment of Debt, Current-Year Authority	E		B		U	3/4	
1490	4382	Temporary Reduction - New Budget Authority	E		B		U	2/3/4/7	
1490	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		B		U/E	2/3/4/7	1
1490	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		B		U/E	2/3/4/7	1
1490	4392	Permanent Reduction - New Budget Authority	E		B		U		

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1690		Contract authority (discretionary and mandatory)							
1690	4032	Estimated Indefinite Contract Authority	E				U		2
1690	4034	Anticipated Adjustments to Contract Authority	E				U		2
1690	4131	Current-Year Contract Authority Realized	E				U		
1690	4133	Decreases to Indefinite Contract Authority	E				U		
1690	4137	Transfers of Contract Authority - Allocation	E				U		1
1690	4137	Transfers of Contract Authority - Allocation	B				U		1
1690	4153	Transfers of Contract Authority - Nonallocation	E				U	7	1
1690	4153	Transfers of Contract Authority - Nonallocation	B				U	7	1
1690	4157	Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation	E		C		U	7	
1690	4160	Anticipated Transfers - Current-Year Authority	E		C		U		2
1690	4382	Temporary Reduction - New Budget Authority	E		C		U	2/7	
1690	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		C		U	2/7	1
1690	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		C		U	2/7	1
1690	4392	Permanent Reduction - New Budget Authority	E		C		U	1/3/4/7	
1690	4393	Permanent Reduction - Prior-Year Balances	E		C		U	1/3/4/7	
1690	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E		C		U		2
1690	4397	Receipts and Appropriations Temporarily Precluded From Obligation	E		C		U	7	1
1690	4397	Receipts and Appropriations Temporarily Precluded From Obligation	B		C		U	7	1
1890		Spending authority from offsetting collections (discretionary and mandatory)							
1890	4047	Anticipated Transfers to the General Fund of the Treasury - Current-Year Authority	E		S		U		2
1890	4060	Anticipated Collections From Non-Federal Sources	E	D			U		2
1890	4070	Anticipated Collections From Federal Sources	E	D			U		2
1890	4121	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Cancellation	E		S		U		
1890	4123	Amounts Appropriated From Specific Invested TAFS Reclassified - Receivable - Temporary Reduction	E		S		U		
1890	4132	Substitution of Contract Authority	E		S		U		
1890	4135	Contract Authority Liquidated	E		S		U		
1890	4140	Substitution of Borrowing Authority	E		S		U		
1890	4146	Actual Repayments of Debt, Current-Year Authority	E		S		U		
1890	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority	E		S		U		
1890	4158	Authority Made Available From Offsetting Collection Balances Previously Precluded From Obligation	E				U		
1890	4160	Anticipated Transfers - Current-Year Authority	E		S		U		
1890	4170	Transfers - Current-Year Authority	E		S		U		
1890	4171	Nonallocation Transfers of Invested Balances - Receivable	E	D			U/E	1	1
1890	4171	Nonallocation Transfers of Invested Balances - Receivable	B	D			U/E	1	1
1890	4172	Nonallocation Transfers of Invested Balances - Payable	E	C			U/E	3	1
1890	4172	Nonallocation Transfers of Invested Balances - Payable	B	C			U/E	3	1

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1890	4173	Nonallocation Transfers of Invested Balances - Transferred	E				U/E	1/3	
1890	4175	Allocation Transfers of Current-Year Authority for Noninvested Accounts	E		S		U		
1890	4183	Anticipated Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		S		U		2
1890	4193	Balance Transfers - Unobligated Balances - Legislative Change of Purpose	E		S		U		
1890	4210	Anticipated Reimbursements and Other Income	E	D			U		2
1890	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
1890	4215	Anticipated Expenditure Transfers from Trust Funds	E	D			U		2
1890	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		1
1890	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		1
1890	4222	Unfilled Customer Orders With Advance	E				U/E		1
1890	4222	Unfilled Customer Orders With Advance	B				U/E		1
1890	4225	Expenditure Transfers from Trust Funds - Receivable	E				U/E		1
1890	4225	Expenditure Transfers from Trust Funds - Receivable	B				U/E		1
1890	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		1
1890	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		1
1890	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
1890	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid	E				U/E		1
1890	4255	Expenditure Transfers from Trust Funds - Collected	E				U/E		
1890	4260	Actual Collections of "governmental-type" Fees	E				U/E		
1890	4261	Actual Collections of Business-Type Fees	E				U/E		
1890	4262	Actual Collections of Loan Principal	E				U/E		
1890	4263	Actual Collections of Loan Interest	E				U/E		
1890	4264	Actual Collections of Rent	E				U/E		
1890	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
1890	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
1890	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
1890	4271	Actual Program Fund Subsidy Collected	E				U/E		
1890	4273	Interest Collected From Treasury	E				U		
1890	4275	Actual Collections From Liquidating Fund	E				U/E		
1890	4276	Actual Collections From Financing Fund	E				U/E		
1890	4277	Other Actual Collections - Federal	E				U/E		
1890	4283	Interest Receivable From Treasury	E				U/E		1
1890	4283	Interest Receivable From Treasury	B				U/E		1
1890	4285	Receivable From the Liquidating Fund	E				U/E		1
1890	4285	Receivable From the Liquidating Fund	B				U/E		1
1890	4286	Receivable From the Financing Fund	E				U/E		1
1890	4286	Receivable From the Financing Fund	B				U/E		1
1890	4287	Other Federal Receivables	E				U/E		1
1890	4287	Other Federal Receivables	B				U/E		1
1890	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E				U		
1890	4382	Temporary Reduction - New Budget Authority	E		S		U	1/3/4/8	
1890	4383	Temporary Reduction - Prior-Year Balances	E		S		U	1/3/4/8	
1890	4384	Temporary Reduction/Cancellation Returned by Appropriation	E		S		U/E		1
1890	4384	Temporary Reduction/Cancellation Returned by Appropriation	B		S		U/E		1
1890	4392	Permanent Reduction - New Budget Authority	E		S		U		
1890	4395	Authority Unavailable for Obligation Pursuant to Public Law - Temporary	E		S		U		2

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SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
1890	4398	Offsetting Collections Temporarily Precluded From Obligation	E				U		1
1890	4398	Offsetting Collections Temporarily Precluded From Obligation	B				U		1
1890	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
1890	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E				U/E		
1910	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:									
2190	Obligations incurred (Note 31)								
2190	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		1
2190	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		1
2190	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
2190	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
2190	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
2190	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
2190	4901	Delivered Orders - Obligations, Unpaid	E				U/E		1
2190	4901	Delivered Orders - Obligations, Unpaid	B				U/E		1
2190	4902	Delivered Orders - Obligations, Paid	E				U/E		
2190	4908	Authority Outlayed Not Yet Disbursed	E				U		1
2190	4908	Authority Outlayed Not Yet Disbursed	B				U		1
2190	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
2190	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
Unobligated balance, end of year:									
2204	Apportioned								
2204	4510	Apportionments	E				U		
2204	4590	Apportionments - Anticipated Resources - Programs Subject to Apportionment	E				U		2
2204	4610	Allotments - Realized Resources	E				U		
2204	4700	Commitments - Programs Subject to Apportionment	E				U		
2304	Exempt from apportionment								
2304	4620	Unobligated Funds Exempt From Apportionment	E				U		
2304	4690	Anticipated Resources - Programs Exempt From Apportionment	E				U		2
2304	4720	Commitments - Programs Exempt From Apportionment	E				U		
2404	Unapportioned								
2404	4060	Anticipated Collections From Non-Federal Sources	E	C			U		2

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SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
2404	4070	Anticipated Collections From Federal Sources	E	C			U		2
2404	4210	Anticipated Reimbursements and Other Income	E	C			U		2
2404	4215	Anticipated Reimbursements and Other Income	E	C			U		2
2404	4310	Anticipated Recoveries of Prior-Year Obligations	E	C			U		2
2404	4420	Unapportioned Authority - Pending Rescission	E				U		
2404	4430	Unapportioned Authority - OMB Deferral	E				U		
2404	4450	Unapportioned Authority	E				U/E		
2404	4630	Funds Not Available for Commitment/Obligation	E				U		
2404	4650	Allotments - Expired Authority	E				E		
2490	Total unobligated balance, end of year								
	This line is calculated. Equals sum of SBR lines 2204, 2304, and 2404.								
2500	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	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		
3000	4901	Delivered Orders - Obligations, Unpaid	B				U/E		
3006	Adjustments to unpaid obligations, start of year (+ or -) (Note 28)								
3006	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		
3006	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
3006	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
3006	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
3006	4901	Delivered Orders - Obligations, Unpaid	E				U/E		
3006	4931	Delivered Orders - Obligations Transferred, Unpaid	E				U/E		
3006	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
3006	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
3012	Obligations incurred								
3012	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		1
3012	4801	Undelivered Orders - Obligations, Unpaid	B				U/E		1
3012	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
3012	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
3012	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
3012	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
3012	4901	Delivered Orders - Obligations, Unpaid	E				U/E		1
3012	4901	Delivered Orders - Obligations, Unpaid	B				U/E		1

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SECTION V

USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
3012	4902	Delivered Orders - Obligations, Paid	E				U/E		
3012	4908	Authority Outlayed Not Yet Disbursed	E				U		1
3012	4908	Authority Outlayed Not Yet Disbursed	B				U		1
3012	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
3012	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
3020	Outlays (gross) (-)								
3020	4802	Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		1
3020	4802	Undelivered Orders - Obligations, Prepaid/Advanced	B				U/E		1
3020	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced	E				U/E		
3020	4902	Delivered Orders - Obligations, Paid	E				U/E		
3020	4908	Authority Outlayed Not Yet Disbursed	E				U		1
3020	4908	Authority Outlayed Not Yet Disbursed	B				U		1
3020	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
3032	Actual transfers, unpaid obligations (net) (+ or -)								
3032	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
3032	4931	Delivered Orders - Obligations Transferred, Unpaid	E				U/E		
3042	Recoveries of prior year unpaid obligations (-)								
3042	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
3042	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
3050	Unpaid obligations, end of year								
3050	4801	Undelivered Orders - Obligations, Unpaid	E				U/E		
3050	4831	Undelivered Orders - Obligations Transferred, Unpaid	E				U/E		
3050	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries	E				U/E		
3050	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid	E				U/E		
3050	4901	Delivered Orders - Obligations, Unpaid	E				U/E		
3050	4931	Delivered Orders - Obligations Transferred, Unpaid	E				U/E		
3050	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries	E				U/E		
3050	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid	E				U/E		
	Uncollected payments:								
3060	Uncollected pymts, Fed sources, brought forward, Oct 1 (-)								
3060	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		
3060	4225	Expenditure Transfers from Trust Funds - Receivable	B				U/E		
3060	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		
3060	4283	Interest Receivable From Treasury	B				U/E		
3060	4285	Receivable From the Liquidating Fund	B				U/E		
3060	4286	Receivable From the Financing Fund	B				U/E		
3060	4287	Other Federal Receivables	B				U/E		

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
3066	Adjustment to uncollected pymts, Fed sources, start of year (+ or -) (Note 28)								
3066	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E		
3066	4221	Unfilled Customer Orders Without Advance	E				U/E		
3066	4225	Expenditure Transfers from Trust Funds - Receivable	E				U/E		
3066	4230	Unfilled Customer Orders Without Advance - Transferred	E				U/E		
3066	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E		
3066	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E				U/E		
3066	4234	Other Federal Receivables - Transferred	E				U/E		
3066	4251	Reimbursements and Other Income Earned - Receivable	E				U/E		
3066	4283	Interest Receivable From Treasury	E				U/E		
3066	4285	Receivable From the Liquidating Fund	E				U/E		
3066	4286	Receivable From the Financing Fund	E				U/E		
3066	4287	Other Federal Receivables	E				U/E		
3072	Change in uncollected pymts, Fed sources (+ or -)								
3072	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		1
3072	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		1
3072	4225	Expenditure Transfers from Trust Funds - Receivable	E				U/E		1
3072	4225	Expenditure Transfers from Trust Funds - Receivable	B				U/E		1
3072	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		1
3072	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		1
3072	4283	Interest Receivable From Treasury	E				U/E		1
3072	4283	Interest Receivable From Treasury	B				U/E		1
3072	4285	Receivable From the Liquidating Fund	E				U/E		1
3072	4285	Receivable From the Liquidating Fund	B				U/E		1
3072	4286	Receivable From the Financing Fund	E				U/E		1
3072	4286	Receivable From the Financing Fund	B				U/E		1
3072	4287	Other Federal Receivables	E				U/E		1
3072	4287	Other Federal Receivables	B				U/E		1
3082	Actual transfers, uncollected pymts, Fed sources (net) (+ or -)								
3082	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E		
3082	4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	U/E		
3082	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E		
3082	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E			F/E	U/E		
3082	4234	Other Federal Receivables - Transferred	E				U/E		
3090	Uncollected pymts, Fed sources, end of year (-)								
3090	4199	Transfer of Expired Expenditure Transfers - Receivable	E				U/E		
3090	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		
3090	4225	Expenditure Transfers from Trust Funds - Receivable	E				U/E		
3090	4230	Unfilled Customer Orders Without Advance - Transferred	E			F/E	U/E		
3090	4232	Appropriation Trust Fund Expenditure Transfers - Receivable - Transferred	E				U/E		
3090	4233	Reimbursements and Other Income Earned - Receivable - Transferred	E			F/E	U/E		
3090	4234	Other Federal Receivables - Transferred	E				U/E		
3090	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
3090	4283	Interest Receivable From Treasury	E				U/E		
3090	4285	Receivable From the Liquidating Fund	E				U/E		
3090	4286	Receivable From the Financing Fund	E				U/E		
3090	4287	Other Federal Receivables	E				U/E		
	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 lines 3050 and 3090.								
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) (-)								
4177	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
4177	4222	Unfilled Customer Orders With Advance	E				U/E		1
4177	4222	Unfilled Customer Orders With Advance	B				U/E		1
4177	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
4177	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid	E				U/E		
4177	4255	Expenditure Transfers from Trust Funds - Collected	E				U/E		
4177	4260	Actual Collections of "governmental-type" Fees	E				U/E		
4177	4261	Actual Collections of Business-Type Fees	E				U/E		
4177	4262	Actual Collections of Loan Principal	E				U/E		
4177	4263	Actual Collections of Loan Interest	E				U/E		
4177	4264	Actual Collections of Rent	E				U/E		
4177	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
4177	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
4177	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
4177	4271	Actual Program Fund Subsidy Collected	E				U/E		
4177	4273	Interest Collected From Treasury	E				U		
4177	4275	Actual Collections From Liquidating Fund	E				U/E		
4177	4276	Actual Collections From Financing Fund	E				U/E		
4177	4277	Other Actual Collections - Federal	E				U/E		
4177	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E				U	3/4/8	
4177	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
4177	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E				U/E		
4178	Change in uncollected customer payments from Federal Sources (discretionary and mandatory) (+ or -)								
4178	4221	Unfilled Customer Orders Without Advance	E			F/E	U/E		
4178	4221	Unfilled Customer Orders Without Advance	B			F/E	U/E		

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
4178	4225	Expenditure Transfers from Trust Funds - Receivable	E				U/E		
4178	4225	Expenditure Transfers from Trust Funds - Receivable	B				U/E		
4178	4251	Reimbursements and Other Income Earned - Receivable	E			F/E	U/E		
4178	4251	Reimbursements and Other Income Earned - Receivable	B			F/E	U/E		
4178	4283	Interest Receivable From Treasury	E				U/E		
4178	4283	Interest Receivable From Treasury	B				U/E		
4178	4285	Receivable From the Liquidating Fund	E				U/E		
4178	4285	Receivable From the Liquidating Fund	B				U/E		
4178	4286	Receivable From the Financing Fund	E				U/E		
4178	4286	Receivable From the Financing Fund	B				U/E		
4178	4287	Other Federal Receivables	E				U/E		
4178	4287	Other Federal Receivables	B				U/E		
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		
4185	4908	Authority Outlayed Not Yet Disbursed	E				U		1
4185	4908	Authority Outlayed Not Yet Disbursed	B				U		1
4185	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid	E				U/E		
4187	Actual offsetting collections (discretionary and mandatory) (-)								
4187	4212	Liquidation of Deficiency - Offsetting Collections	E				U/E		
4187	4222	Unfilled Customer Orders With Advance	E				U/E		1
4187	4222	Unfilled Customer Orders With Advance	B				U/E		1
4187	4252	Reimbursements and Other Income Earned - Collected	E				U/E		
4187	4253	Prior-Year Unfilled Customer Orders with Advance - Refunds Paid	E				U/E		
4187	4255	Expenditure Transfers from Trust Funds - Collected	E				U/E		
4187	4260	Actual Collections of "governmental-type" Fees	E				U/E		
4187	4261	Actual Collections of Business-Type Fees	E				U/E		
4187	4262	Actual Collections of Loan Principal	E				U/E		
4187	4263	Actual Collections of Loan Interest	E				U/E		

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USSGL Crosswalk - Statement of Budgetary Resources for Fiscal 2013 Reporting				USSGL Account Attributes for FACTS II			TAFS Attributes		
SBR Line No.	USSGL Account	USSGL Account Title	Begin / End	Debit / Credit	Auth Type	Trans Partner	TAFS Status	Fund Type	Addl. Info.
4187	4264	Actual Collections of Rent	E				U/E		
4187	4265	Actual Collections From Sale of Foreclosed Property	E				U/E		
4187	4266	Other Actual Business-Type Collections From Non-Federal Sources	E				U/E		
4187	4267	Other Actual "governmental-type" Collections From Non-Federal Sources	E				U/E		
4187	4271	Actual Program Fund Subsidy Collected	E				U/E		
4187	4273	Interest Collected From Treasury	E				U		
4187	4275	Actual Collections From Liquidating Fund	E				U/E		
4187	4276	Actual Collections From Financing Fund	E				U/E		
4187	4277	Other Actual Collections - Federal	E				U/E		
4187	4290	Amortization of - Investments in U.S. Treasury Zero Coupon Bonds	E				U	3/4/8	
4187	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected	E				U/E		
4187	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected	E				U/E		
4190	Outlays, net (discretionary and mandatory)								
	This line is calculated. Equals sum of SBR lines 4185 and 4187.								
4200	Distributed offsetting receipts (-)								4
	(Not supported by USSGL)								
4210	Agency outlays, net (discretionary and mandatory)								
	(Not supported by USSGL)								

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SECTION V

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 Sybmol (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-136.
- 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 end

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.

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USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

				USSGL Account Attributes/1	
				USSGL Account Attributes for FACTS I	
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	5801	Tax Revenue Collected - Individual	S	
2	Corporate Income Taxes				
2	E	5802	Tax Revenue Collected - Corporate	S	
3	Excise Taxes				
3	E	5804	Tax Revenue Collected - Excise	S	
4	Estate and Gift Taxes				
4	E	5805	Tax Revenue Collected - Estate and Gift	S	
5	Federal Unemployment Taxes				
5	E	5803	Tax Revenue Collected - Unemployment	S	
6	Custom Duties				
6	E	5806	Tax Revenue Collected - Customs	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 - Not Otherwise Classified	S	2, 3
7	E-B	1341	Interest Receivable - Loans	S	2, 3
7	E-B	1342	Interest Receivable - Investments	S	2, 3
7	E-B	1343	Interest Receivable - Taxes	S	2, 3
7	E-B	1345	Allowance for Loss on Interest Receivable - Loans	S	2, 3
7	E-B	1346	Allowance for Loss on Interest Receivable - Investments	S	2, 3

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USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

				USSGL Account Attributes/1	
				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
7	E-B	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	S	2, 3
7	E-B	1348	Allowance for Loss on Interest Receivable - Taxes	S	2, 3
7	E-B	1360	Penalties and Fines Receivable - Not Otherwise Classified	S	3
7	E-B	1361	Penalties and Fines Receivable - Loans	S	3
7	E-B	1363	Penalties and Fines Receivable - Taxes	S	3
7	E-B	1365	Allowance for Loss on Penalties and Fines Receivable - Loans	S	3
7	E-B	1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	S	3
7	E-B	1368	Allowance for Loss on Penalties and Fines Receivable - Taxes	S	3
7	E-B	1370	Administrative Fees Receivable - Not Otherwise Classified	S	3
7	E-B	1371	Administrative Fees Receivable - Loans	S	3
7	E-B	1373	Administrative Fees Receivable - Taxes	S	3
7	E-B	1375	Allowance for Loss on Administrative Fees Receivable - Loans	S	3
7	E-B	1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	S	3
7	E-B	1378	Allowance for Loss on Administrative Fees Receivable - Taxes	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	
7	E	5318	Contra Revenue for Interest Revenue - Investments	S	
7	E	5319	Contra Revenue for Interest Revenue - Other	S	
7	E	5320	Penalties and Fines Revenue	S	
7	E	5324	Contra Revenue for Penalties and Fines	S	
7	E	5325	Administrative Fees Revenue	S	
7	E	5329	Contra Revenue for Administrative Fees	S	

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

				USSGL Account Attributes/1	
				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
7	E	5600	Donated Revenue - Financial Resources	S	
7	E	5609	Contra Revenue for Donations - Financial Resources	S	
7	E	5800	Tax Revenue Collected - Not Otherwise Classified	S	
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other Revenue	S	
8	Total Cash Collections				
8	This line is calculated. Equals sum of lines 1 through 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 - Not Otherwise Classified	S	
9	E-B	1341	Interest Receivable - Loans	S	
9	E-B	1342	Interest Receivable - Investments	S	
9	E-B	1343	Interest Receivable - Taxes	S	
9	E-B	1345	Allowance for Loss on Interest Receivable - Loans	S	
9	E-B	1346	Allowance for Loss on Interest Receivable - Investments	S	
9	E-B	1347	Allowance for Loss on Interest Receivable - Not Otherwise Classified	S	
9	E-B	1348	Allowance for Loss on Interest Receivable - Taxes	S	
9	E-B	1360	Penalties and Fines Receivable - Not Otherwise Classified	S	
9	E-B	1361	Penalties and Fines Receivable - Loans	S	
9	E-B	1363	Penalties and Fines Receivable - Taxes	S	
9	E-B	1365	Allowance for Loss on Penalties and Fines Receivable - Loans	S	
9	E-B	1367	Allowance for Loss on Penalties and Fines Receivable - Not Otherwise Classified	S	
9	E-B	1368	Allowance for Loss on Penalties and Fines Receivable - Taxes	S	
9	E-B	1370	Administrative Fees Receivable - Not Otherwise Classified	S	

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SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

				USSGL Account Attributes/1	
				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
9	E-B	1371	Administrative Fees Receivable - Loans	S	
9	E-B	1373	Administrative Fees Receivable - Taxes	S	
9	E-B	1375	Allowance for Loss on Administrative Fees Receivable - Loans	S	
9	E-B	1377	Allowance for Loss on Administrative Fees Receivable - Not Otherwise Classified	S	
9	E-B	1378	Allowance for Loss on Administrative Fees Receivable - Taxes	S	
9	E-B	2110	Accounts Payable	S	5
9	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	S	
9	E	5821	Tax Revenue Accrual Adjustment - Individual	S	
9	E	5822	Tax Revenue Accrual Adjustment - Corporate	S	
9	E	5823	Tax Revenue Accrual Adjustment - Unemployment	S	
9	E	5824	Tax Revenue Accrual Adjustment - Excise	S	
9	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	S	
9	E	5826	Tax Revenue Accrual Adjustment - Customs	S	
9	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	S	
9	E	5831	Contra Revenue for Taxes - Individual	S	
9	E	5832	Contra Revenue for Taxes - Corporate	S	
9	E	5833	Contra Revenue for Taxes - Unemployment	S	
9	E	5834	Contra Revenue for Taxes - Excise	S	
9	E	5835	Contra Revenue for Taxes - Estate and Gift	S	
9	E	5836	Contra Revenue for Taxes - Customs	S	
9	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	S	
10	Total Custodial Revenue				
10	This line is calculated. Equals sum of lines 8 through 9.				
Disposition of Collections:					
11	Transferred to Others (by Recipient):				

SUPPLEMENT

SECTION V

USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

				USSGL Account Attributes/1	
				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
11	E-B	2110	Accounts Payable	S	6
11	E-B	2980	Custodial Liability	S	7, 8, 9
11	E	5990	Collections for Others - Statement of Custodial Activity	S	7, 9
11	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	S	
12	(Increase)/Decrease in Amounts Yet to be Transferred (+/-)				
"Optional Method"					
12	E-B	2980	Custodial Liability	S	3, 9, 10
12	E	5991	Accrued Collections for Others - Statement of Custodial Activity	S	9
13	Refunds and Other Payments				
13	E-B	2110	Accounts Payable	S	5
13	E	5890	Tax Revenue Refunds - Not Otherwise Classified	S	
13	E	5891	Tax Revenue Refunds - Individual	S	
13	E	5892	Tax Revenue Refunds - Corporate	S	
13	E	5893	Tax Revenue Refunds - Unemployment	S	
13	E	5894	Tax Revenue Refunds - Excise	S	
13	E	5895	Tax Revenue Refunds - Estate and Gift	S	
13	E	5896	Tax Revenue Refunds - Customs	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	This line is calculated. Equals total of lines 10-11-12-13.				
"Optional Method"					
14	This line is calculated. Equals total of lines 10-11+12-13.				
15	Total Disposition of Collections				
15	This line is calculated. Equals total of lines 11+12+13+14.				
"Optional Method"					
15	This line is calculated. Equals total of lines 11-12+13+14.				

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USSGL Crosswalk - Statement of Custodial Activity for Fiscal 2013 Reporting

				USSGL Account Attributes/1	
				USSGL Account Attributes for FACTS I	
Line No.	Trial Bal.	Acct. No.	USSGL Account Title	Cust / Noncust	Addl. Info.
16	Net Custodial Activity				
16	This line is calculated. Equals sum of lines 10 minus 15.				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/ Interest revenue not related to the cost incurred by the collecting entity should be reported on the SCA. See SFFAS 7, paragraph 281.

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.